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1. Institutional background

1.1. Timeline for the extractive payment transparency movement

Below are the main events in the extractive payment transparency movement. The EU adopted an extractive payments disclosure directive in 2013, but each EU member state had its own legislative process. The exact implementation years for each country are provided in Online Appendix 1.4.

TABLE OA1.1 Timeline for the extractive payment transparency movement

Year	Month	Event
1999	December	Global Witness publishes Crude Awakening report on Angola
2001	February	BP releases a signature bonus it paid to the Angola government. The Angolan government responded with threats to expel BP from the country.
2002	June	George Soros and Global Witness found Publish What You Pay (PWYP) with more than 30 NGO members
2002	September	Tony Blair announces EITI at the World Summit for Sustainable Development in Johannesburg
2004	June	The US endorses EITI at G8 Summit
2006	June	The Open Society Institute creates the independent NGO, Revenue Watch Institute
2007	November	The European Parliament calls for a new international accounting standard on extractive payment to government
2008	May and July	Extractive Industries Transparency Disclosure (EITD) Act was introduced in the US House and Senate respectively
2010	June	Dodd-Frank Wall Street Reform and Consumer Protection Act passed
2010	July	Dodd-Frank signed including Section 1504 which requires extractive payment disclosure
2012	August	SEC adopts Section 1504
2012	October	American Petroleum Institute sues SEC
2013	June	European Commission passes extractive payment disclosure directive
2013	July	US District Judge tosses out SEC rule
2013	December	Norway passes extractive payment disclosure regulation
2014	November	UK passes extractive payment disclosure regulation
2014	December	Canada passes extractive payment disclosure regulation
2017	February	US Senate votes to repeal Section 1504
2017	February	President Trump signs his first legislation repealing Section 1504
2020	January	SEC proposes a new rule on extractive payment disclosure
2020	December	SEC adopts final rule on extractive payment disclosure

1.2. Countries that commit to implementing EITI standards (by 2020) and joining years

TABLE OA1.2 Countries that commit to implementing EITI standards (by 2020) and joining years

	Country	First Year of Implementation	Withdraw year	Implementation status as of 2020		Country	First Year of Implementation	Withdraw year	Implementation status as of 2020
*	Cameroon	2007	N	Meaningful progress	*	Chad	2010	N	Meaningful progress
	Azerbaijan	2007	2016	Withdrew	*	Indonesia	2010	N	Meaningful progress
	Democratic Republic of								
*	Congo	2007	N	Meaningful progress	*	Iraq	2010	N	Meaningful progress
*	Gabon	2007	2009	Withdrew		Togo	2010	N	Meaningful progress
*	Ghana	2007	N	Meaningful progress	*	Guatemala	2011	N	Inadequate progress
*	Kazakhstan	2007	N	Meaningful progress	*	Trinidad and Tobago	2011	N	Meaningful progress
*	Kyrgyzstan	2007	N	Meaningful progress		Solomon Islands	2012	2018	Withdrew
*	Mauritania	2007	N	Meaningful progress		Honduras	2013	N	Inadequate progress
*	Nigeria	2007	N	Satisfactory progress	*	Philippines	2013	N	Satisfactory progress
*	Peru	2007	N	Meaningful progress	*	Senegal	2013	N	Satisfactory progress
*	Republic of Congo	2007	N	Meaningful progress	*	Tajikistan	2013	N	Meaningful progress
	Guinea	2007	N	Meaningful progress		Ukraine	2013	N	Satisfactory progress
*	Yemen	2007	2016	Withdrew		Ethiopia	2014	N	Meaningful progress
	Mali	2007	N	Meaningful progress		Papua New Guinea	2014	N	Meaningful progress
	Mongolia	2007	N	Satisfactory progress		Seychelles	2014	N	Meaningful progress
	Central African Republic	2008	2013	Suspended due to instability	*	Colombia	2014	N	Satisfactory progress
	East Timor	2008	N	Satisfactory progress	*	Myanmar	2014	N	Meaningful progress
*	Cote d'Ivoire	2008	N	Meaningful progress		United Kingdom	2014	N	Satisfactory progress
						United States of			
*	Equatorial Guinea	2008	2009	Withdrew		America	2014	2017	Withdrew
	Liberia	2008	N	Meaningful progress		Malawi	2015	N	Meaningful progress
	Madagascar	2008	N	Meaningful progress		Dominican Republic	2016	N	Meaningful progress
				Suspended for missing					
	Sao Tome and Principe	2008	N	deadline		Germany	2016	N	Satisfactory progress
	Sierra Leone	2008	N	Meaningful progress		Armenia	2017	N	Satisfactory progress
	Albania	2009	N	Meaningful progress	*	Guyana	2017	N	Yet to be assessed
	Burkina Faso	2009	N	Meaningful progress	*	Mexico	2017	N	Yet to be assessed
*	Mozambique	2009	N	Meaningful progress		Suriname	2017	N	Meaningful progress
*	Tanzania	2009	N	Meaningful progress		Netherlands	2018	N	Yet to be assessed
	Norway	2009	N	Satisfactory progress		Ecuador	2020	N	Yet to be assessed
	Zambia	2009	N	Meaningful progress		Niger	2020	N	To be assessed
*	Afghanistan	2010	N	Meaningful progress		Uganda	2020	N	Yet to be assessed

Notes: Countries began to implement EITI standards in 2007. * denotes countries covered in the payment study in Appendix A.

1.3. List of EITI-supporting firms (oil and gas industry) and joining years

TABLE OA1.3 List of EITI-supporting firms (oil and gas industry) and joining years

Company	Joining year	Jurisdiction	National oil company
BHP Billiton Plc	2003	Australia	N
Repsol S.A.	2003	Spain	N
Royal Dutch Shell plc	2003	UK	N
Total S.A.	2003	France	N
Hess Corporation	2004	USA	N
Marathon Oil Corporation	2004	USA	N
BG Group	2005	UK	N
Eni S.p.A.	2005	Italy	N
Talisman Energy	2005	Canada	N
Norsk Hydro ASA	2005	Norway	N
BP plc	2007	UK	N
Chevron Corporation	2007	USA	N
ConocoPhillips	2007	USA	N
ExxonMobil	2007	USA	N
Woodside Energy	2008	Australia	N
Petrobras	2008	Brazil	Y
PEMEX	2008	Mexico	Y
Equinor ASA	2009	Norway	Y
Noble Energy	2011	USA	N
Tullow Oil plc	2011	UK	N
INPEX Corporation	2012	Japan	N
Kosmos Energy Ltd.	2012	UK	N
Oil Search Limited	2013	Australia	N
Cairn Energy	2016	UK	N
Staatsolie Maatschappij Suriname NV	2016	Suriname	Y
FAR Limited	2017	Australia	N
Qatar Petroleum	2019	Qatar	Y
Nigerian National Petroleum Corporation	2020	Nigeria	Y
PetroNor E&P Ltd	2020	Norway	N

Notes. BHP Billiton is predominantly a mining company, but it has sizable upstream oil assets too. It is not included in our empirical test. Petrobras is the national oil company of Brazil, and PEMEX is the national oil company of Mexico. Both companies withdrew from EITI by 2018. There are 40 mining companies that are also EITI-supporting firms. They are not listed here since they are not covered in this study. Source: https://eiti.org/supporters/companies. Accessed December 1, 2021.

TABLE OA1.3a Sample firms (select) in each category corresponding to Equation (A) in Appendix A

	EU, Norway, Canada (w/ mandatory disclosure)	**Rest of World (w/o mandatory disclosure)**
EITI-supporting firms	BP, Shell, ENI, Repsol, Talisman, Equinor, Tullow, Kosmos, BG, Total, etc.	Exxon, Chevron, Hess, Marathon, INPEX, Woodside, etc.
Non-EITI-supporting firms	Perenco, Galp, Nexen, Suncor, Canadian Petroleum, Ophir, Heritage Oil, Premier Oil, Genel Energy, Lundin Petroleum, etc.	ONGC, Saudi Aramco, PetroChina, Gazprom, Zhenhua Oil, Anadarko, Devon Energy, Occidental, Petronas, Rosneft

1.4. Implementation details of the payment disclosure regulation

TABLE OA1.4 Implementation details of payment disclosure regulation

Country	Entry-into-force Date	Applicable for Fiscal Years Starting on/after
Austria	20-Jul-15	1-Jan-16
Belgium	1-Jan-16	1-Jan-16
Bulgaria	1-Jan-16	1-Jan-16
Canada	1-Jun-15	1-Jun-15
Croatia	1-Jan-16	1-Jan-16
Cyprus	23-Sep-16	1-Jan-16
Czech Republic	1-Jan-16	1-Jan-16
Denmark	1-Jul-15	1-Jan-16
Estonia	1-Jan-16	1-Jan-16
Finland	1-Jan-16	1-Jan-16
France	31-Dec-14	1-Jan-15
Germany	23-Jul-15	1-Jan-16
Greece	7-Jul-16	7-Jul-16
Hungary	1-Jan-16	1-Jan-16
Iceland	30-Oct-15	1-Jan-16
Ireland	9-Jun-17	1-Jan-17
Italy	1-Jan-16	1-Jan-16
Latvia	1-Jan-16	1-Jan-16
Liechtenstein	30-Oct-15	1-Jan-16
Lithuania	1-Jul-15	1-Jan-16
Luxembourg	28-Dec-15	1-Jan-16
Malta	1-Jan-16	1-Jan-16
Netherlands	10-Nov-15	1-Jan-16
Norway	5-Dec-13	1-Jan-14
Poland	23-Sep-15	1-Jan-16
Portugal	2-Jun-15	1-Jan-16
Romania	1-Jan-16	1-Jan-16
Slovakia	1-Jan-16	1-Jan-16
Slovenia	8-Aug-15	1-Jan-16
Spain	21-Jul-15	1-Jan-16
Sweden	1-Jan-16	1-Jan-16
United Kingdom	1-Dec-14	1-Jan-15

Source: Rauter (2020)

2. Data

2.1. Data construction and sampling for the local governance outcome analysis

2.1.1 Data and sample selection

We source oil and gas field data from IHS Markit (now part of S&P Global), starting with all fields in Africa available in the database from 1999 to 2018. This yields 4,660 fields across 38 African countries. We retain 1,452 fields that produced oil or gas during our study period and were from countries that were covered by Afrobarometer survey. Then, we restrict our sample to survey participants who live within 100 kilometers of at least one oil and gas field (approximately 17% of Afrobarometer respondents). This yields 22,149 respondent observations in 2,386 unique geocoded localities (unique latitude/longitude pairs) and 142 administrative regions across 16 African countries. These respondents are within 100 km of 1,061 producing fields. **Table OA2.1.1** reports the distribution of respondents living in oil-and-gas field areas by country and Afrobarometer round.

For our primary difference-in-differences design, we match each respondent to their closest field, yielding a total of 242 fields. **Table OA2.1.2a** provides composition by country and treated status. We then retain countries in which at least one producing field within 100 km of an Afrobarometer respondent is operated at some point in our sample window by a firm that is (or later becomes) an EITI-supporting firm (i.e., there is potential for EITI-operator presence in the local extractive sector within our matched sample). This restriction yields nine countries—Cameroon, Egypt, Gabon, Ghana, Kenya, Mozambique, Nigeria, Tunisia, and Uganda—and 205 fields with 16,037 respondent observations in the full country-restricted sample.

Our primary regression sample further restricts to respondent observations with non-missing outcomes and covariates, yielding 9,302 observations across the nine countries in Afrobarometer rounds prior to Round 7. **Table OA2.1.3** provides a step-by-step attrition flow from the 100 km sample to the regression sample. We denote this as our *primary sample*. **Table OA2.1.2b** provides composition by country and treated status.

Finally, because many respondents reside near multiple fields[1]—particularly in Nigeria and Egypt—the *closest-field* exposure measure may miss relevant nearby operations. As robustness checks, we construct two alternative, radius-based exposure measures: $EITI_{f,t}^{25}$ equals one if at time t there exists at least one producing field operated by an EITI-supporting firm within 25 km of the respondent, and $EITI_{f,t}^{50}$ is defined analogously for a 50 km radius, regardless of whether that field is the closest. In another robustness check, we relax the 100 km restriction to 125 km. Results are reported in **Table OA3.2.1**, with additional implementation details in Section OA3.2.1.

As an additional robustness check against sample selection from complete-case restrictions, we also estimate specifications on the fully inclusive sample that retains all countries and all rounds (including Round 7), without control variables (relying only on fixed effects), and find that the core result remains consistent (**Table OA3.2.13**).

2.1.2 Baseline balance and Afrobarometer respondent characteristics

Because Afrobarometer is a repeated cross-section rather than a panel, our difference-in-differences design compares different individuals living near the same fields before and after EITI adoption. This approach implicitly assumes that the survey's sampling frame and the composition of local populations do not change systematically with EITI adoption. **Table OA2.1.4** assesses this assumption in two steps. First, in Panel A, we regress each observable respondent characteristic (gender, urban residence, employment, education, and age) on an indicator for whether the respondent's nearest field is *ever* operated by an EITI-

[1] The maximum number of fields a respondent is exposed to is 184, with a mean of 31.7 and a median of 6.

supporting firm (*EITI_f,t*), restricting the sample to pre-adoption periods and including *country×round, hydrocarbon×round,* and *operator×admin region* fixed effects. Standard errors are two-way clustered by operator and respondent coordinate. The coefficients in Panel A show no statistically significant pre-treatment differences in gender, employment, education, or age; the only systematic difference is that respondents near fields that will eventually be operated by EITI-supporting firms are more likely to live in rural areas (Urban coefficient = –0.277, $p < 0.01$). Urban residence is therefore included as a control in all main specifications, and our results are robust to (i) omitting this control and (ii) restricting the sample to rural respondents.

Panel B repeats the exercise using the time-varying treatment indicator *EITI_f,t* and the full sample of ever-treated fields. Here we ask whether the observable characteristics of respondents living near these fields change after EITI adoption. The coefficients on *EITI_f,t* are small and statistically insignificant for all characteristics, indicating that the composition of respondents around treated fields is stable before and after adoption. Together, Panels A and B provide evidence that our results are unlikely to be driven either by baseline differences in who lives near treated versus untreated fields or by compositional shifts around treated fields over time.

Event-time support for the event study in Figure 3

Table OA2.1.5 reports the number and share of treated respondent-round observations at each event time used in the event-study specification plotted in Figure 3.

TABLE OA2.1.1 Afrobarometer respondents within 100 km of producing oil and gas fields, by country and survey round

Country	Included in Table 2	Round 1 1999~2001	Round 2 2002~2004	Round 3 2005~2006	Round 4 2008~2009	Round 5 2011~2013	Round 6 2014~2015	Round 7 2016~2018	Total
Algeria	N	0	0	0	0	170	96	0	266
Cameroon	Y	0	0	0	0	264	232	256	752
Cote d'Ivoire	N	0	0	0	0	328	311	336	975
Egypt	Y	0	0	0	0	921	662	0	1,583
Gabon	Y	0	0	0	0	0	790	567	1,357
Ghana	Y	336	176	152	192	440	448	455	2,199
Kenya	Y	0	0	0	0	80	48	15	143
Morocco	N	0	0	0	0	398	440	336	1,174
Mozambique	Y	0	36	24	8	40	64	64	236
Nigeria	Y	1140	941	910	867	808	808	532	6,006
Senegal	N	0	637	536	504	544	560	560	3,341
South Africa	N	12	12	8	8	12	12	4	68
Sudan	N	0	0	0	0	0	24	8	32
Tanzania	N	40	16	24	24	64	48	40	256
Tunisia	Y	0	0	0	0	1050	1056	567	2,673
Uganda	Y	0	0	0	264	320	336	168	1,088
Total		1,528	1,818	1,654	1,867	5,439	5,935	3,908	**22,149**

Notes. Counts are respondent observations located within 100 km of at least one producing field. The 'Included in Table 2' indicator denotes whether the country is included in the primary analysis sample. Round 7 is shown for transparency; Table 2 uses observations prior to Round 7.

TABLE OA2.1.2a Observation composition (full sample)

Country	Respondent observations (N)	Share of sample	EITI exposure (EITI_*f,t* = 1)	Share of EITI exposure	Within-country exposure rate (%)
Algeria	266	1.2%	0	0.0%	0.0%
Cameroon	752	3.4%	80	2.6%	10.6%
Cote d'Ivoire	975	4.4%	0	0.0%	0.0%
Egypt	1,583	7.2%	8	0.3%	0.5%
Gabon	1,357	6.1%	654	21.1%	48.2%
Ghana	2,199	9.9%	160	5.2%	7.3%
Kenya	143	0.7%	63	2.0%	44.1%
Morocco	1,174	5.3%	0	0.0%	0.0%
Mozambique	236	1.1%	24	0.8%	10.2%
Nigeria	6,006	27.1%	1,222	39.3%	20.3%
Senegal	3,341	15.1%	0	0.0%	0.0%
South Africa	68	0.3%	0	0.0%	0.0%
Sudan	32	0.1%	0	0.0%	0.0%
Tanzania	256	1.2%	0	0.0%	0.0%
Tunisia	2,673	12.1%	256	8.2%	9.6%
Uganda	1,088	4.9%	640	20.6%	58.8%
Total	22,149	100.0%	3,107	100.0%	14.0%

Notes. This table reports the country composition of the full 100-km sample (all Afrobarometer rounds and all countries with respondents living within 100 km of at least one producing oil or gas field). "EITI exposure (EITI_*f,t*=1)" counts respondent observations for which the closest producing field is operated by an EITI-supporting firm after the firm's EITI support date. "Share of EITI observations" is computed over all EITI exposure observations in the table, while "Within-country exposure rate" is computed within each country. We only keep the countries with *EITI exposure=1* in our primary analysis.

TABLE OA2.1.2b Observation composition (primary sample)

Country	Respondent observations (N)	Share of sample	EITI exposure (EITI $_{f,t}$ = 1)	Share of EITI exposure	Within-country exposure rate (%)
Cameroon	407	4.4%	43	1.9%	10.6%
Egypt	744	8.0%	0	0.0%	0.0%
Gabon	745	8.0%	567	24.8%	76.1%
Ghana	1,092	11.7%	92	4.0%	8.4%
Kenya	84	0.9%	39	1.7%	46.4%
Mozambique	87	0.9%	6	0.3%	6.9%
Nigeria	3,962	42.6%	941	41.1%	23.8%
Tunisia	1,388	14.9%	128	5.6%	9.2%
Uganda	793	8.5%	475	20.7%	59.9%
Total	9,302	100.0%	2,291	100.0%	24.6%

Notes. This table reports the country composition of the primary regression sample used in Table 2 (restricted to the nine-country analysis set, excluding Round 7, and requiring non-missing outcomes and covariates). Column definitions match the full-sample table. Egypt has zero EITI exposure in the primary regression sample because the complete-case restrictions (non-missing outcomes and covariates, and exclusion of Round 7) drop the small number of exposed Egyptian observations present in the full 100-km sample. Results are unchanged if Egypt is excluded.

TABLE OA2.1.3 Attrition to the primary sample (Table 2)

Step	Restriction (applied sequentially)	N before	Dropped	Dropped (%)	N after
0	Starting sample (16 countries; closest-field matched)	22,149	—	—	22,149
1	Exclude countries with no EITI-supporting firm presence	22,149	6,112	27.59%	16037
2	Exclude Round 7 observations	16,037	2,624	16.40%	13,413
3	Require non-missing *corruption perception* outcome	13,413	1,154	8.60%	12,259
4	Require non-missing *civic engagement* outcome	12,259	86	0.70%	12,173
5	Require non-missing *freedom to speak* outcome	12,173	1,558	12.80%	10,615
6	Require non-missing *gender*	10,615	0	0.00%	10,615
7	Exclude missing *age* and *age > 65*	10,615	421	4.00%	10,194
8	Require non-missing *urban* indicator	10,194	0	0.00%	10,194
9	Require non-missing *employment* indicator	10,194	44	0.40%	10,150
10	Require non-missing *education* variable	10,150	19	0.20%	10,131
11	Require non-missing perceived *parliamentary corruption*	10,131	829	8.20%	**9,302**

Notes. This table reports sequential attrition from the closest-field sample to the primary regression sample used in Table 2. Steps 3–5 impose non-missingness for the three governance outcomes plotted/analyzed on the common sample (corruption perception, civic engagement, and freedom to speak). Steps 6–11 impose non-missingness (and the age ≤ 65 restriction) for individual controls. "Dropped (%)" is computed relative to the sample size immediately prior to each restriction. The final primary sample contains 9,302 respondent observations. The *bribe experience* outcome is subject to additional item nonresponse; bribe regressions therefore use 7,592 observations (see the Observations row in the relevant tables). We retain the all-country, all-round full sample without control variables for robustness checks in **OA3.2.13.**

TABLE OA2.1.4 Baseline balance and Afrobarometer respondent characteristics

Panel A

DV	Coef on *EverEITI_f*	SE	p-value
Male	0.007	0.007	0.290
Urban	-0.277	0.059	<0.001
Job	-0.042	0.072	0.566
Education	-0.225	0.21	0.289
Age	-0.086	0.057	0.135

Panel B

DV	Coef on *EITI_f,t*	SE	p-value
Male	-0.044	0.034	0.198
Urban	-0.116	0.227	0.609
Job	-0.08	0.115	0.487
Education	-0.304	0.224	0.177
Age	-0.07	0.061	0.248

TABLE OA2.1.5 Treated observations for the Event study

Event time (rounds relative to first EITI support)	Treated observations (N)	Share of treated observations (%)
-3	20	0.67
-2	54	1.8
-1	519	17.29
0	1,579	52.62
1	619	20.63
2	129	4.3
3	81	2.7
Total	3,001	100

Notes. The table reports the distribution of event time among treated observations only; $= 0$ denotes the first post-support round for a given unit, and $t = -1$ is the omitted reference period in the event-study specification. "Treated" here refers to *ever-treated* fields across event times.

2.2. Country composition and sampling for economic activity analysis

TABLE OA2.2.1 Country composition for the unbalanced sample in Table 4

Country	Unique # of fields	Field-year observations	Non-EITI country (by 2020)?
Algeria	261	4,363	Yes
Angola	261	3,901	Yes
Cameroon	61	1,055	
Chad	27	338	
Republic of Congo	57	958	
Cote d'Ivoire	11	190	
Democratic Republic of Congo	19	359	
Egypt	777	10,276	Yes
Equatorial Guinea	23	396	Yes
Gabon	130	2,049	Yes
Ghana	17	157	
Kenya	9	56	Yes
Libya	230	3,771	Yes
Mauritania	3	26	
Morocco	19	292	Yes
Mozambique	14	176	
Niger	7	116	Yes
Nigeria	430	7,921	
Senegal	4	29	
South Africa	20	374	Yes
South Sudan	29	401	Yes
Sudan	62	845	Yes
Tanzania	5	72	
Tunisia	75	1,182	Yes
Uganda	17	183	Yes
Total	2,568	39,486	28,205

Notes. This table presents a breakdown of the country and observations used in our economic activity analysis in the main text. Since our study period covers 2000 to 2018, which saw several commodity cycles, there were frequent field start-ups and shutdowns. We use this unbalanced sample for the main analysis, which includes all fields that were once in operation in our study period. Table OA2.2.2 on the next page presents a breakdown of the country and observations for a balanced subsample, which only includes oil and gas fields that had continuous observations throughout our study period. We use this subsample for robustness check.

TABLE OA2.2.2 Country composition for the balanced sample in robustness checks

Country	Unique # of fields	Field-year observations	Non-EITI country (by 2020)?
Algeria	158	3,002	Yes
Angola	117	2,223	Yes
Cameroon	49	931	
Chad	5	95	
Republic of Congo	39	741	
Cote d'Ivoire	6	114	
Democratic Republic of Congo	17	323	
Egypt	280	5,320	Yes
Equatorial Guinea	12	228	Yes
Gabon	78	1,482	Yes
Ghana	1	19	
Libya	146	2,774	Yes
Morocco	10	190	Yes
Mozambique	5	95	
Nigeria	381	7,239	
South Africa	18	342	Yes
South Sudan	15	285	Yes
Sudan	12	228	Yes
Tanzania	1	19	
Tunisia	36	684	Yes
Total	1,386	26,334	16,758

Notes. This table presents a breakdown of the country and observations for a balanced subsample for the economic activity analysis. Since our study period covers 2000 to 2018, which saw several commodity cycles, there were frequent field start-ups and shutdowns. This balanced sample only includes oil and gas fields that had continuous observations throughout our study period and, consequently, lost a large number of observations. We use this subsample for robustness check. Results are presented in Section 3.3 of this Online Appendix.

2.3. Data construction and sampling for payment analysis in Appendix A

We collect host country payment reports in the oil and gas category[2] from the EITI website, covering the period from 2007 to 2019.[3] This dataset encompasses 42 host countries and 623 firms, including 213 publicly listed entities, of which 140 are classified under SIC codes "1311" or "2911." In total, the dataset constitutes 2,702 firm-country-year observations. Of these, we keep the observations from countries that the EITI acknowledges as achieving either "Satisfactory Progress" or "Meaningful Progress" and form the basis of our primary analysis.[4] We further drop the records from Germany, Norway, the United Kingdom, and the United States of America to focus on developing countries. Eventually, we have 2,004 firm-country-year payment records. A detailed breakdown of the countries and observations is available in **Table OA2.3.1**.

Next, we merge these data with the oil and gas activity data sourced from IHS Markit (now a division of S&P Global), a renowned research company and data provider in the energy industry. We collect the firm-county-year capital expenditures (capex), operating expenditures (opex), and production data corresponding to the countries and years that were actively implementing EITI standards. Cote d'Ivoire, Mauritania, Mozambique, and Suriname were EITI-implementing countries but did not have payment reporting data at the time of our access to the EITI records in early 2022. We incorporate these countries into our analysis, treating firm reporting as *zero*. **Table OA2.3.2** provides a breakdown of the countries and observations from IHS. **Table OA2.3.3** provides a breakdown of the data after merging with EITI payment reporting data.

Given the missing values in capex and/or opex in the IHS dataset, our final data with non-missing values of capex is 4,712 firm-country-year observations. In our empirical analysis, we show results using or not using capex as control to make sure that our results are not driven by data limitation.

[2] This is achieved by selecting the "Commodities" column to be oil, gas, or any designations related to oil or gas. For records where no commodities information is given, we check the reporting entity to determine whether it is a mining company or oil company; we drop the record if it is a mining company.

[3] The year 2007 was the first year when countries began implementing the EITI standards. The earliest of these reports are payments made in Nigeria in 1999. These are likely retrospective reporting, so we exclude them from the data analysis. Not all countries have disclosure data for the entire period from 2007 to 2019. See Appendix for the joining year information for each host country.

[4] Reports from countries that EITI deemed as lacking progress are dropped because payment reporting in these countries is considered inadequate or of poor quality. Please refer to Table OA1.2 for the exact progress status of each country.

TABLE OA2.3.1 Breakdown of observations from EITI payment reports

Country	Observations	Percent
Iraq	332	16.6%
Nigeria	274	13.7%
Indonesia	225	11.2%
Kazakhstan	156	7.8%
Trinidad and Tobago	99	4.9%
Cameroon	87	4.3%
Tanzania	77	3.8%
Chad	69	3.4%
Peru	69	3.4%
Ukraine	65	3.2%
Republic of Congo	59	2.9%
Colombia	57	2.8%
Myanmar	52	2.6%
Albania	49	2.5%
Liberia	45	2.3%
Democratic Republic of Congo	43	2.2%
Senegal	39	2.0%
Mongolia	31	1.6%
Ghana	29	1.5%
Madagascar	22	1.1%
Afghanistan	18	0.9%
Ethiopia	18	0.9%
Philippines	18	0.9%
Sierra Leone	16	0.8%
Tajikistan	14	0.7%
Kyrgyzstan	8	0.4%
Sao Tome and Principe	7	0.4%
Seychelles	7	0.4%
Mozambique	6	0.3%
Malawi	5	0.3%
Togo	4	0.2%
Honduras	2	0.1%
Guinea	1	0.1%
Mali	1	0.1%
Total	2004	100.0%

Notes. This table presents the country-level reporting records publicly available from the EITI website. We drop countries that do not show good progress (Gabon, Yemen, Equatorial Guinea, Guatemala, Mexico, Guyana, and Niger), and four developed countries (Norway, Germany, the UK, and the USA). Each observation is a firm-country-year reporting record.

TABLE OA2.3.2 Breakdown of observations with oil and gas activities

Country	Observations	Percent
Kazakhstan	934	17.1%
Nigeria	783	14.3%
Indonesia	728	13.3%
Iraq	462	8.5%
Republic of Congo	332	6.1%
Yemen	277	5.1%
Peru	222	4.1%
Cote d'Ivoire	176	3.2%
Colombia	150	2.8%
Mauritania	148	2.7%
Mozambique	139	2.6%
Cameroon	126	2.3%
Trinidad and Tobago	123	2.3%
Ghana	119	2.2%
Gabon	96	1.8%
Tanzania	93	1.7%
Chad	92	1.7%
Democratic Republic of Congo	90	1.7%
Philippines	73	1.3%
Myanmar	65	1.2%
Senegal	48	0.9%
Tajikistan	35	0.6%
Mexico	32	0.6%
Kyrgyzstan	31	0.6%
Niger	26	0.5%
Equatorial Guinea	24	0.4%
Afghanistan	22	0.4%
Guatemala	9	0.2%
Guyana	4	0.1%
Suriname	1	0.0%
Total	5,460	100.0%

Notes. This table shows the number of observations we sourced from IHS for EITI-implementing countries from the first year they joined EITI. Each observation represents a firm-country-year record of capex, opex, production etc. Assuming that payment reports usually occur sometime after business activities are carried out, we lag the operational data by one year.

TABLE OA2.3.3 Merged dataset for payment analysis in Appendix A

Country	Observation	Percent	Unique # of companies	# of EITI-supporting firms	Maximum Control of Corruption Score
Kazakhstan	1040	17.9%	166	8	-0.32
Nigeria	852	14.7%	112	11	-0.89
Indonesia	825	14.2%	136	11	-0.25
Iraq	671	11.6%	100	13	-1.17
Republic of Congo	352	6.1%	39	8	-1.12
Peru	232	4.0%	27	2	-0.19
Cote d'Ivoire	176	3.0%	18	2	-0.42
Trinidad and Tobago	175	3.0%	33	8	-0.11
Cameroon	174	3.0%	22	5	-1.00
Colombia	163	2.8%	38	4	-0.23
Tanzania	149	2.6%	28	4	-0.39
Mauritania	148	2.6%	12	7	-0.58
Mozambique	140	2.4%	14	3	-0.44
Ghana	128	2.2%	14	4	0.04
Chad	122	2.1%	22	4	-1.31
Democratic Republic of Congo	116	2.0%	18	6	-1.24
Myanmar	92	1.6%	30	6	-0.57
Philippines	76	1.3%	18	2	-0.38
Senegal	70	1.2%	16	6	0.06
Tajikistan	44	0.8%	11	1	-1.13
Kyrgyzstan	33	0.6%	5	0	-0.95
Afghanistan	30	0.5%	5	0	-1.34
Suriname	1	0.0%	1	1	-0.39
Total	5,809	100.0%			Average: -0.62

Notes. This table summarizes the final merged data used in payment analysis in Appendix A. It is a panel dataset of reported payments, oil/gas production, and capital expenditures at the firm-country-year level in 23 countries. In instances where a firm's operational data in a given country and year is available but no corresponding EITI payment records are available, we denote the reported payment as *zero*. Conversely, should there be EITI payment information without matching activity data from IHS, we retain the payment record, treating the production and capex figures as missing. Our final panel dataset contains 5,809 firm-country-year observations from countries implementing EITI standards with good progress, of which 1,763 (29.8%) have non-zero payment reporting records with EITI, and 4,992 (85.9%) include operational data.

2.4. Comparing exploration wells drilled by EITI and non-EITI-supporting firms

To further understand whether EITI-supporting firms and non-supporting firms demonstrate different patterns in making new investments, we compile a dataset of exploration wells drilled in Africa during our examined period from IHS Markit. A detailed country breakdown is provided in **Table OA2.4**. The analysis is provided in Appendix C in the main text.

TABLE OA2.4 Country and respondents for exploration well comparison analysis

Country	Number of respondents	Percent
Benin	558	6.6%
Cameroon	472	5.6%
Cote d'Ivoire	887	10.5%
Egypt	966	11.5%
Ghana	283	3.4%
Liberia	167	2.0%
Morocco	969	11.5%
Niger	8	0.1%
Nigeria	2077	24.7%
Senegal	856	10.2%
Sierra Leone	48	0.6%
Togo	408	4.9%
Tunisia	714	8.5%
Total	8413	100.0%

3. More summary data and robustness checks

3.1. Summary statistics for payment analysis in Appendix Table A

TABLE OA3.1.1 Summary statistics for payment analysis in Table A, Appendix A

Variable	N	Mean	SD	Min	Max
Firm-country-year Reported Payment (million USD)	5,809	147.85	595.93	0	4218.802
EITI Firm	5,809	0.11	0.31	0	1
EITI Firm × Post	5,809	0.05	0.21	0	1
Non-EITI Firm	5,809	0.13	0.34	0	1
Non-EITI Firm × Post	5,809	0.06	0.23	0	1
Firm-year-country Total expenditure (t-1) (million USD)	4,712	12481.68	10242.00	0	33969.64
Reported Payment/Total Expenditure (t-1)	4,610	0.02	0.07	0	0.46
Firm-year-country capex (million USD)	4,712	121.78	331.12	0	2112.81
Firm-year-country production (thousand barrels per day)	4,725	11.58	33.35	0	217.48
Public company (SIC 1311/2911)	5,809	0.37	0.48	0	1

TABLE OA3.1.2 Correlation matrix

	Variable	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(1)	Firm-country-year Reported Payment (million USD)	1									
(2)	EITI Firm	0.13	1								
(3)	EITI Firm × Post	0.01	0.63	1							
(4)	Non-EITI Firm	-0.07	-0.14	-0.09	1						
(5)	Non-EITI Firm × Post	-0.05	-0.10	-0.06	0.67	1					
(6)	Firm-year-country Total expenditure (t-1) (million USD)	0.07	-0.14	-0.11	-0.03	-0.03	1				
(7)	Reported Payment/Total Expenditure (t-1)	0.70	0.12	-0.01	-0.05	-0.05	-0.11	1			
(8)	Firm-year-country capex (million USD)	0.44	0.19	0.09	-0.10	-0.07	0.20	0.24	1		
(9)	Firm-year-country production (thousand barrels per day)	0.42	0.14	0.09	-0.11	-0.07	0.15	0.26	0.82	1	
(10)	Public company (SIC 1311/2911)	0.11	0.41	0.27	0.26	0.15	-0.19	0.08	0.23	0.16	1

3.2. Robustness checks for local governance outcome analysis

3.2.1. Localized effect of EITI firms

In our primary analysis, a respondent is treated if their nearest field is operated by an EITI-supporting firm or, when no operator is designated, if the largest owner is an EITI-supporting firm. **Table OA3.2.1** examines how the estimated EITI effects change as we progressively relax this definition along two dimensions: (1) the firm's control over the field (operator / largest owner vs. any equity participant) and (2) the geographic scope of exposure (nearest field only vs. any qualifying field within 25 km or 50 km). The first row reports our baseline estimates. In the last row, we expand the 100 km requirement to 125 km and rerun Table 2. Expanding to 125 km gives us more observations (N=12,801), and a smaller share of treated fields. *p*-value reported in parentheses.

Across the alternative definitions, the corruption-related estimates are strongest and most precisely estimated when an EITI-supporting firm is the operator or dominant owner of the respondent's nearest field. The estimates become smaller when exposure is broadened to any EITI participant in the nearest field, to qualifying fields that are not necessarily the nearest, or to a wider 125-km sample. This pattern indicates that the baseline findings are tied to relatively direct exposure to a field over which the EITI-supporting firm has meaningful operational control. Because the alternative definitions change both treatment assignment and, in some cases, sample composition, the exercise should not be interpreted as a causal dose-response test of distance, but it supports the specificity of the baseline treatment definition and is consistent with geographically localized consequences.

TABLE OA3.2.1 Alternative definitions of treatment

EITI field definition	Mean $EITI_{f,t}$	**Corruption perception**	**Bribe experience**	**Civic engagement**	**Freedom to speak**
Nearest EITI operator / largest owner (Table 2)	0.247	-0.057**	-0.083***	0.177***	0.150***
		(0.047)	(0.001)	(<0.001)	(0.002)
Nearest EITI operator or any owner*	0.252	-0.049**	-0.089***	0.234***	0.117**
		(0.037)	(<0.001)	(<0.001)	(0.036)
Nearest field with any EITI participant	0.315	-0.036	-0.054	0.034	0.087**
		(0.323)	(0.199)	(0.688)	(0.040)
EITI operator / largest owner within 25 km	0.268	-0.031	-0.048	0.104**	0.121**
		(0.239)	(0.134)	(0.033)	(0.036)
EITI operator / largest owner within 50 km	0.318	-0.010	-0.021	0.097*	0.028
		(0.724)	(0.444)	(0.051)	(0.567)
Nearest EITI operator / largest owner (125km, N=12,801)	0.239	0.016	-0.039	0.020	0.106***
		(0.465)	(0.164)	(0.456)	(0.001)

Notes. (*) "Nearest EITI operator or any owner" requires the nearest field's operator to be an EITI-supporting firm when an operator is specified; if no operator is designated, any EITI equity stake qualifies. "Nearest field with any EITI participant" treats a field as EITI if any supporting firm participates, regardless of operatorship or equity stake size. "EITI operator / largest owner within 25/50 km" equals 1 if at least one field within 25 km (or 50 km) of the respondent is operated by an EITI-supporting firm or, when no operator is designated, has an EITI-supporting firm as its largest owner; thus, if a respondent lives near multiple fields and any non-nearest field meets this criterion, the respondent is classified as treated. *p*-values are in parentheses. All specifications include the full set of controls and fixed effects corresponding to Models 2, 4, 6, and 8 of Table 2.

3.2.2. Nigeria

Nigeria accounts for the largest share of observations in our matched Afrobarometer–oilfield sample. This raises the concern that our baseline estimates could be mechanically driven by Nigeria's sample weight rather than reflecting a broader relationship between proximity to EITI-supporting operators and local governance outcomes. To address this, we re-estimate the main specifications in Table 2 using Nigeria-only observations and non-Nigeria observations. Models 1 to 4 in **Table OA3.2.2** rely on within-Nigeria identifying variation. The question here is whether the baseline patterns are present even when identification is confined to a single country context. Models 5 to 8 exclude Nigeria. This exclusion check ensures that the estimated effects are identified entirely from variation in the remaining countries and are not an artifact of Nigeria's disproportionate contribution to the sample.

All specifications include the complete set of controls and *commodity×round*, *country×round, field*, and *admin-region* fixed effects.

TABLE OA3.2.2 Impact of EITI-supporting firms on local governance outcomes—Nigeria vs. non-Nigeria

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DV	Corruption perception	Bribe experience	Civic engagement	Freedom to speak	Corruption perception	Bribe experience	Civic engagement	Freedom to speak
	Nigeria only				**Non-Nigeria**			
$EITI_{f,t}$	-0.061*	-0.085***	0.209***	0.152***	-0.042*	-0.093*	0.002	0.225***
	(0.033)	(0.011)	(0.024)	(0.046)	(0.024)	(0.055)	(0.003)	(0.009)
Mean of DV	0.617	29.7%	0.493	0.639	0.461	22.9%	0.401	0.806
N	3,962	3,316	3,962	3,962	5,340	4,276	5,340	5,340
R-squared	0.332	0.222	0.178	0.143	0.318	0.209	0.197	0.235

Robust standard errors in parentheses and two-way clustered at operator and geocode level. *** p<0.01, ** p<0.05, * p<0.1

3.2.3. Drop *Corrupt Parliament Members*

In our main analyses (Tables 2 and 3), we include a control variable—*Corrupt Parliament Members*—to account for overall trust in a country's political institutions, following prior works. Because this variable is highly correlated with our outcome measure, we re-estimate the models in Tables 2 and 3 after removing it. **Tables OA3.2.3a** and **OA3.2.3b** report these results using the exact same specifications as the main tables. The findings show that our substantive conclusions remain unchanged, indicating that the results are not driven by the inclusion of this control variable.

TABLE OA3.2.3a. Robustness to dropping Corrupt Parliament Member variable

DV	(1) Corruption perception	(2)	(3) Bribe experience (%)	(4)	(5) Civic engagement	(6)	(7) Freedom to speak	(8)
$EITI_{f,t}$	-0.034	-0.106***	-0.067*	-0.088***	0.095***	0.174***	0.106**	0.155***
	(0.027)	(0.031)	(0.039)	(0.003)	(0.026)	(0.034)	(0.041)	(0.046)
Mean of DV	0.528	0.528	25.9%	25.9%	0.440	0.440	0.735	0.735
Observations	9,302	9,302	7,592	7,592	9,302	9,302	9,302	9,302
R-squared	0.107	0.112	0.211	0.230	0.192	0.198	0.210	0.220

TABLE OA3.2.3b. Robustness to dropping Corrupt Parliament Member variable

Panel A. Civil society presence and local proximity

DV: Corruption perception	(1)	(2)
EITI$_{f,t}$	-0.040	0.028
	(0.032)	(0.035)
NGO/Aid presence within 100km	-0.136*	
	(0.073)	
EITI$_{f,t}$ × NGO/Aid presence	-0.215***	
	(0.044)	
(log) Distance to the field		-0.009
		(0.018)
EITI$_{f,t}$ × (log) Distance		0.070***
		(0.019)
Fixed effects		
Field	✓	✓
Admin region	✓	✓
Commodity × Round	✓	✓
Country × Round	✓	✓
Observations	9,302	9,302
R-squared	0.108	0.108

Robust standard errors in parentheses and two-way clustered at operator and geocode level
*** p<0.01, ** p<0.05, * p<0.1

Panel B. Individual information reception

	(1)	(2)
EITI$_{f,t}$	-0.007	
	(0.032)	
Frequent use of media	0.027*	0.028*
	(0.015)	(0.016)
EITI$_{f,t}$ × Frequent use of media	-0.109***	-0.100***
	(0.039)	(0.036)
(log) Distance to the field	0.010	0.007
	(0.013)	(0.017)
Fixed effects		
Field	✓	
Admin region	✓	
Country × round	✓	
Commodity × round	✓	
Field × year		✓
Admin region × round		✓
Observations	9,302	9,302
R-squared	0.108	0.14

Robust standard errors in parentheses and two-way clustered at operator and geocode level
*** p<0.01, ** p<0.05, * p<0.1

3.2.4. Alternative *fixed effects* structures

Our preferred specifications in Tables 2–3 include *country×round* and *commodity×round* fixed effects and absorb time-invariant heterogeneity at the extraction-site level with fixed effects. In the main tables, we also flexibly control for local geography either with *admin-region* fixed effects or, in a more stringent selection check, with *operator×admin-region* fixed effects (which absorb all time-invariant differences in a given firm's footprint within a region).

To assess whether the baseline findings are sensitive to the fixed-effects structure, we estimate two additional specifications reported in **Table OA3.2.4.**

First, we drop *admin-region* fixed effects (Models 1 and 5). Because *field* fixed effects already absorb time-invariant characteristics of the extraction site and its surrounding area, this check ensures that our results are not an artifact of controlling for subnational administrative boundaries. Across outcomes, the point estimates are similar to the baseline (except for *bribe experience*).

Second, we replace *field* fixed effects with *operator×field* fixed effects (Models 2–4 and 6–8). This interaction absorbs all time-invariant heterogeneity specific to a given operator's tenure at a given field and therefore eliminates cross-operator comparisons within the same field. Under this specification, the coefficient on $EITI_{f,t}$ is identified from operator–field pairs that are observed both before and after the operator becomes EITI-supporting; operator–field spells where support status never changes do not contribute identifying variation for $EITI_{f,t}$.

The *corruption* estimate remains negative, while the *civic-engagement and freedom-to-speak* estimates remain positive. For *bribe experience*, point estimates are also consistently negative, though precision varies across specifications, consistent with lower power given fewer non-missing responses.

TABLE OA3.2.4. Robustness to incorporating fixed effects at different levels

Panel 1

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DV	**Corruption perception**				**Bribe experience (%)**			
EITI_$_{f,t}$	-0.052*	-0.058**	-0.052*	-0.066*	-0.057	-0.051	-0.061	-0.088**
	(0.027)	(0.027)	(0.027)	(0.035)	(0.039)	(0.051)	(0.037)	(0.034)
Fixed effects								
Commodity × round	✓	✓	✓	✓	✓	✓	✓	✓
Country × round	✓	✓	✓	✓	✓	✓	✓	✓
Field	✓				✓			
Operator × field		✓	✓	✓		✓	✓	✓
Admin region			✓				✓	
Operator × admin region				✓				✓
Mean of DV	0.528	0.528	0.528	0.528	25.9%	25.9%	25.9%	25.9%
Observations	9,302	9,302	9,302	9,302	7,593	7,593	7,592	7,592
R-squared	0.335	0.336	0.343	0.347	0.193	0.202	0.228	0.238

Robust standard errors in parentheses and two-way clustered at operator and geocode level
*** p<0.01, ** p<0.05, * p<0.1

Panel 2

DV	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Civic engagement				Freedom to speak			
EITI_$_{f,t}$	0.084***	0.091**	0.098**	0.138**	0.121***	0.191***	0.186***	0.167***
	(0.024)	(0.040)	(0.043)	(0.053)	(0.037)	(0.039)	(0.036)	(0.049)
Fixed effects								
Commodity × round	✓	✓	✓	✓	✓	✓	✓	✓
Country × round	✓	✓	✓	✓	✓	✓	✓	✓
Field	✓				✓			
Operator × field		✓	✓	✓		✓	✓	✓
Admin region			✓				✓	
Operator × admin region				✓				✓
Mean of DV	0.440	0.440	0.440	0.440	0.735	0.735	0.735	0.735
Observations	9,302	9,302	9,302	9,302	9,302	9,302	9,302	9,302
R-squared	0.181	0.186	0.198	0.203	0.202	0.206	0.218	0.225

Robust standard errors in parentheses and two-way clustered at operator and geocode level
*** p<0.01, ** p<0.05, * p<0.1

Notes. This table re-estimates the baseline models from Table 2 under alternative fixed-effects structures. All specifications include *country×round* and *commodity×round* fixed effects and the same individual-level controls as in Tables 2–3. Columns (1) and (5) drop admin-region fixed effects. Columns (2)–(4) and (6)–(8) replace field fixed effects with *operator×field* fixed effects, which absorb all time-invariant heterogeneity specific to an operator's tenure at a given field and remove identifying variation arising from operator turnover across operators within a field. Columns (4) and (8) additionally include *operator×admin-region* fixed effects; in these columns, admin-region fixed effects are subsumed. Standard errors are two-way clustered by operator and respondent geocode (in parentheses). The number of observations differs slightly across specifications because the estimator drops singleton observations implied by the fixed-effects structure.

3.2.5. Alternative specifications for standard error clustering

This table reports the estimated effects of exposure to an EITI-supporting operator on *corruption perception*, *bribe experience*, *civic engagement*, and *freedom to speak*, when we vary the standard-error specification. Standard errors are reported in parentheses. In all columns, the coefficient on $EITI_{f,t}$ comes from the baseline specification in Table 2; only the way we compute standard errors changes. We report two-way clustering by operator and geocode (as in Table 2), two-way clustering by field and administrative region, and Conley (1999) spatial standard errors allowing for spatial correlation within a 100km radius and for infinite serial correlation. The point estimates for $EITI_{f,t}$ for *corruption perception*, *civic engagement*, and *freedom to speak* are robust to alternative clustering in the more saturated specifications with *operator×admin-region* fixed effects (Models 2, 6, and 8). The statistical significance weakens or is lost for some of the leaner model specifications under the more conservative clustering choices. For *bribe experience*, the estimated effect is consistently large and negative, but standard errors are noticeably larger under some clustering choices, reflecting both the smaller sample for this outcome and the noisier construction of the index. As a result, the *bribe-experience* estimates are less precise, though they remain broadly consistent with the main findings in sign and magnitude.

TABLE OA3.2.5 Alternative standard error clustering

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DV	Corruption perception		Bribe experience (%)		Civic engagement		Freedom to speak	
EITI_f,t	-0.048	-0.057	-0.069	-0.083	0.094	0.177	0.108	0.150
SE clustering								
Operator and geocode (as in Table 2)	(0.028)	(0.028)	(0.041)	(0.023)	(0.027)	(0.035)	(0.039)	(0.045)
Field admin-region	(0.031)	(0.032)	(0.065)	(0.058)	(0.061)	(0.052)	(0.053)	(0.067)
Conley spatial	(0.035)	(0.031)	(0.055)	(0.057)	(0.038)	(0.033)	(0.056)	(0.069)
Fixed effects								
Commodity × round	✓	✓	✓	✓	✓	✓	✓	✓
Country × round	✓	✓	✓	✓	✓	✓	✓	✓
Field	✓	✓	✓	✓	✓	✓	✓	✓
Admin region	✓		✓		✓		✓	
Operator × admin region		✓		✓		✓		✓
Mean of DV	0.528	0.528	25.9%	25.9%	0.440	0.440	0.735	0.735
Observations	9,302	9,302	7,592	7,592	9,302	9,302	9,302	9,302
R-squared	0.342	0.346	0.218	0.236	0.193	0.199	0.214	0.224

3.2.6. Alternative corruption outcome: corruption perception of *local government councilors*

In our primary analysis, the corruption-perception outcome is based on the Afrobarometer question asking respondents about the corruption level of "government officials." We additionally collect responses to a related question concerning the perceived corruption of "local government councilors." However, because this question was only introduced in Round 3, the number of available observations is substantially smaller. In **Table OA3.2.6**, we use this question to construct a binary indicator for whether respondents view their local government councilor as corrupt. We include *commodity*×*round*, *country*×*round*, *field*, and *admin-region fixed* effects. Models 2 further excludes the *Corrupt Parliament Members* control variable. The coefficients are directionally consistent with our hypothesis but are estimated less precisely due to the reduced sample size.

TABLE OA3.2.6 Impact of EITI-supporting firms on corruption perception—*local government councilors*

	(1)	(2)
DV	Local corruption perception	
EITI$_{f,t}$	-0.060	-0.028
	(0.048)	(0.059)
Male	0.018*	0.023**
	(0.009)	(0.010)
(log) Age	-0.002	-0.017
	(0.010)	(0.014)
Urban	-0.027	-0.022
	(0.022)	(0.027)
Job	-0.017	-0.013
	(0.011)	(0.014)
Education	0.000	-0.004
	(0.004)	(0.004)
Corrupt Parliament Members	0.422***	
	(0.020)	
Mean of DV	0.585	0.585
Observations	6,152	6,152
R-squared	0.38	0.227

Robust standard errors in parentheses and two-way clustered at firm and geocode level
*** p<0.01, ** p<0.05, * p<0.1

3.2.7. Item response model and ordered logit model

Many of our survey outcomes are based on multiple categories or multiple items (e.g., several bribery questions, 4-point scales for corruption perceptions, civic engagement, and freedom to speak). Our primary analysis uses binary variables for these outcomes, but dichotomizing these variables may discard information.

Table OA3.2.7 reports robustness checks that keep more of the information in the survey outcomes rather than relying only on binary indicators. In Models 1 and 2, we construct latent indices using an item-response (IRT) model. The corruption IRT index is estimated from three questions on perceived corruption among government officials, local government councilors, and members of parliament, and the bribe IRT index combines the service-specific bribery items (water, school, police, permits, medical care, etc.). The resulting scores are standardized (mean 0, SD 1), so the coefficients can be interpreted as changes in standard-deviation units. EITI exposure is associated with a 0.34 SD reduction in perceived corruption and a 0.25 SD reduction in experienced bribery, both significant at the 1% level.

Models 3–5 estimate ordered logit models using the original four-point scales for corruption perception, civic engagement, and freedom to speak. Across these specifications, EITI corporate membership significantly lowers the odds of reporting higher corruption and increases the odds of reporting higher civic engagement and perceived freedom to speak.

TABLE OA3.2.7 Item response model and ordered logit model

	(1)	(2)	(3)	(4)	(5)
	IRT		**Ordered Logit**		
VARIABLES	Corruption IRT	Bribe experience	Corruption perception	Civic engagement	Freedom to speak
EITI_$_{f,t}$	-0.343***	-0.248***	-0.637***	0.668***	0.650***
	(0.079)	(0.072)	(0.119)	(0.140)	(0.204)
Fixed effects					
Commodity × Round	✓	✓	✓	✓	✓
Country × Round	✓	✓	✓	✓	✓
Field	✓	✓	✓	✓	✓
Operator × Admin region	✓	✓	✓	✓	✓
Observations	9,302	7,592	9,302	9,302	9,302
R-squared	0.165	0.241			

Robust standard errors in parentheses and two-way clustered at operator and geocode level. All other individual controls in Table 2 are included. *** p<0.01, ** p<0.05, * p<0.1

3.2.8. Include round 7

Our primary analyses in Tables 2 and 3 use data from Rounds 1 through 6. Round 7, conducted during 2016 to 2018, occurs after the introduction of the mandatory disclosure rules. In **Table OA3.2.8**, we replicate the specifications from Tables 2 and 3 but extend the sample to include the Round 7 survey responses. The results on the average effect of EITI support on local governance remain consistent with Table 2. For the information-to-accountability channel, *civil society presence and local proximity* show similar patterns as in Table 3, but the *individual information reception* results are not significant.

TABLE OA3.2.8a Impact of EITI-supporting firms on local governance outcomes—including Round 7

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DV	Corruption perception		Bribe experience (%)		Civic engagement		Freedom to speak	
EITI$_{_f,t}$	-0.049*	-0.048*	-0.050	-0.074***	0.066**	0.155***	0.062	0.149***
	(0.027)	(0.028)	(0.033)	(0.004)	(0.030)	(0.046)	(0.044)	(0.038)
Male	0.013	0.012	0.052***	0.051***	0.132***	0.132***	0.005	0.006
	(0.008)	(0.008)	(0.007)	(0.009)	(0.010)	(0.010)	(0.007)	(0.007)
(log) Age	-0.012	-0.012	0.001	-0.001	0.139***	0.140***	0.030**	0.026**
	(0.015)	(0.015)	(0.014)	(0.014)	(0.021)	(0.021)	(0.012)	(0.011)
Urban	0.009	0.012	0.006	0.005	-0.034**	-0.032**	-0.006	-0.002
	(0.010)	(0.012)	(0.012)	(0.014)	(0.016)	(0.016)	(0.014)	(0.014)
Job	0.004	0.005	0.031**	0.035***	0.043***	0.043***	-0.006	-0.005
	(0.010)	(0.010)	(0.012)	(0.013)	(0.013)	(0.013)	(0.013)	(0.013)
Education	0.003	0.003	0.005**	0.004**	0.016***	0.016***	0.004*	0.004**
	(0.003)	(0.003)	(0.002)	(0.002)	(0.004)	(0.004)	(0.002)	(0.002)
Corrupt Parliament Members	0.533***	0.534***	0.057***	0.058***	0.033***	0.035***	-0.058***	-0.057***
	(0.022)	(0.022)	(0.010)	(0.010)	(0.012)	(0.012)	(0.010)	(0.010)
Fixed effects								
Commodity × Round	✓	✓	✓	✓	✓	✓	✓	✓
Country × Round	✓	✓	✓	✓	✓	✓	✓	✓
Field	✓	✓	✓	✓	✓	✓	✓	✓
Admin region	✓		✓		✓		✓	
Operator × Admin region		✓		✓		✓		✓
Mean of DV	0.538	0.538	25.5%	25.5%	0.436	0.436	0.715	0.715
Observations	11,449	11,449	9,119	9,119	11,449	11,449	11,449	11,449
R-squared	0.352	0.357	0.189	0.208	0.177	0.183	0.237	0.247

Robust standard errors in parentheses and two-way clustered at operator and geocode level
*** p<0.01, ** p<0.05, * p<0.1

TABLE OA3.2.8b Supporting evidence on the information-to-accountability channel-including Round 7

Panel A. Civil society presence and local proximity

	(1)	(2)
EITI$_{f,t}$	-0.050**	-0.030
	(0.024)	(0.036)
NGO/Aid presence within 100km	-0.053	
	(0.061)	
EITI$_{f,t}$ × NGO/Aid presence	-0.097**	
	(0.042)	
(log) Distance to the field		0.002
		(0.009)
EITI$_{f,t}$ × (log) Distance		0.035***
		(0.008)
Fixed effects		
Field	✓	✓
Admin region	✓	✓
Commodity × Round	✓	✓
Country × Round	✓	✓
Observations	11,449	11,449
R-squared	0.352	0.352

Robust standard errors in parentheses and two-way clustered at operator and geocode level
*** p<0.01, ** p<0.05, * p<0.1

Panel B. Individual information reception

	(1)	(2)
EITI$_{f,t}$	-0.051*	
	(0.027)	
Frequent use of media	0.004	0.013
	(0.014)	(0.013)
EITI$_{f,t}$ × Frequent use of media	0.001	-0.022
	(0.028)	(0.026)
(log) Distance to the field	0.010	0.010
	(0.011)	(0.011)
Fixed effects		
Field	✓	
Admin region	✓	
Country × round	✓	
Commodity × round	✓	
Field × year		✓
Admin region × round		✓
Observations	11,449	11,449
R-squared	0.352	0.372

Robust standard errors in parentheses and two-way clustered at operator and geocode level
*** p<0.01, ** p<0.05, * p<0.1

3.2.9. More heterogeneity

We examine additional sources of heterogeneity. **Table OA3.2.9a** restricts the sample to fields with annual production volumes above the median of the distribution. **Table OA3.2.9b** restricts the sample to fields in which the government or a national oil company holds an ownership stake. The similarity of the results in Panels (a) and (b) is unsurprising, as governments and national oil companies typically participate in larger, higher-producing fields. **Table OA3.2.9c** limits the sample to fields operated by publicly listed firms, allowing us to examine settings in which firms face stronger disclosure norms and market scrutiny.

Across all three subsamples, we estimate the full specification—including the complete set of controls and *commodity×round*, *country×round, field*, and *admin-region* fixed effects. Taken together, these heterogeneity analyses reinforce our proposed mechanism. The negative effects on *corruption perception* are strongest in higher-production fields, in fields with direct government involvement, and among listed operators—all settings where EITI adoption is more visible, more credible, and more likely to meaningfully shift expectations about accountability.

TABLE OA3.2.9a Fields with above-medium production volume

	(1)	(2)	(3)	(4)
DV	Corruption perception	Bribe experience	Civic engagement	Freedom to speak
EITI$_{f,t}$	-0.090**	0.017	0.112**	0.041
	(0.038)	(0.064)	(0.044)	(0.039)
Mean of DV	0.561	26.9%	0.453	0.657
Observations	4,867	3,975	4,867	4,867
R-squared	0.343	0.256	0.23	0.236

TABLE OA3.2.9b Fields with government participation

	(1)	(2)	(3)	(4)
DV	Corruption perception	Bribe experience	Civic engagement	Freedom to speak
EITI$_{f,t}$	-0.093**	0.045	0.136**	-0.001
	(0.040)	(0.061)	(0.058)	(0.077)
Mean of DV	0.534	25.0%	0.422	0.727
Observations	5,812	4,795	5,812	5,812
R-squared	0.363	0.268	0.209	0.287

TABLE OA3.2.9c Fields with listed operators

	(1)	(2)	(3)	(4)
DV	Corruption perception	Bribe experience	Civic engagement	Freedom to speak
EITI$_{f,t}$	-0.058**	-0.053	0.097**	0.221***
	(0.027)	(0.045)	(0.045)	(0.039)
Mean of DV	0.554	26.0%	0.491	0.667
Observations	5,098	4,262	5,098	5,098
R-squared	0.34	0.224	0.222	0.237

Robust standard errors in parentheses and two-way clustered at operator and geocode level
*** p<0.01, ** p<0.05, * p<0.1

3.2.10. Additional tests on the information-to-accountability channel

3.2.10.1 Robustness tests for Table 3

Table 3 reports the main evidence on the information-to-accountability pathway for corruption perceptions. **Table OA3.2.10.1** examines the same argument using alternative measures and more demanding specifications. Panel A considers local and national civil-society environments. Panel B replaces the continuous respondent-distance interaction with non-overlapping distance bands. Panel C estimates the media and respondent-distance interactions jointly to assess whether the media result is distinct from spatial proximity.

Panel A. Civil society presence

Distance to NGO/Aid project activity

Model 1 replaces the binary indicator for NGO/Aid presence within 100 km with the mean-centered logarithm of the distance from each field to the nearest active project site recorded by the International Aid Transparency Initiative. Higher values indicate that recorded NGO/Aid project activity is farther from the field. The continuous measure uses variation beyond the 100-km threshold, while the log transformation reduces the influence of the highly skewed upper tail.

The specification includes more fixed effects compared to Table 3. Most notably, we include *operator × year* fixed effects.[5] These fixed effects absorb the operator's EITI main effect (hence EITI_*f,t* is omitted) and every other contemporaneous firm-wide shock, including common changes in disclosure policy, reputation, leadership, or corporate strategy. The interaction remains estimable because the same operator can manage multiple fields located at different distances from NGO/Aid project sites in the same year. The comparison therefore asks: *for fields operated by the same firm in the same calendar year, are EITI-associated respondent outcomes more favorable where recorded NGO/Aid activity is geographically closer?* This structure moves the analysis substantially closer to the ideal comparison of similarly treated fields that differ in their surrounding monitoring environment. Standard errors are two-way clustered by operator and respondent geocode, reflecting the firm-level treatment decision and shared local survey and governance conditions.

The interaction between EITI exposure and logged NGO/Aid distance is positive and statistically distinguishable from zero ($p < .001$). Because higher values indicate greater distance, the positive coefficient means that the EITI-associated change in perceived corruption becomes less favorable as recorded NGO/Aid activity becomes more remote. Equivalently, the EITI-related perception change is more favorable around fields with closer NGO/Aid project sites. This result is consistent with the binary measure reported in the main text.

National civil-society robustness

Model 2 uses *V-Dem's* annual Core Civil Society Index.[6] The index captures the autonomy and robustness of civil-society organizations (CSO), including the ability of organizations to enter and exit public life, the extent of state repression, and the broader participatory environment. It therefore measures *national scrutiny and monitoring capacity* rather than the presence of a specific organization near a field. The variable takes 26 distinct country-year values across the nine countries in our estimation sample. We standardize it across these 26 unique country-years before using it in our regression. A one-unit increase in

[5] We use year rather than survey round because Afrobarometer rounds can span multiple calendar years, whereas firms' EITI status is coded annually.

[6] https://www.v-dem.net

the standardized measure therefore represents a one-country-year-standard-deviation increase in national civil-society robustness.[7]

We include *operator* × *field*, *admin-region* × *round*, and *commodity* × *round* fixed effects. *Admin-region* × *round* effects absorb the direct association between the country-year CSO environment and corruption perceptions, which is why the CSO main effect is omitted. The interaction instead asks whether the EITI contrast among respondents is systematically more favorable in country-years with stronger civil-society capacity. We cannot include *operator* × *year* fixed effects in this model. The V-Dem moderator is common to all observations in a country-year, and the matched sample does not contain sufficient cases in which the same operator is observed in the same year across multiple countries with different CSO scores.

The interaction between EITI exposure and CSO robustness is negative. A one-standard-deviation increase in national civil-society robustness is associated with a 63.9-percentage-point more negative EITI differential in perceived corruption. At the mean CSO score, the fitted EITI coefficient is 0.417; at one standard deviation above the mean, the corresponding point estimate is approximately $0.417 - 0.639 = -0.222$. This indicates that the EITI relationship is concentrated in stronger civil-society environments rather than a precise linear causal response across the entire range of the index. Because the moderator varies across only nine countries, we supplement conventional two-way-clustered inference with a country-level Webb wild-cluster-bootstrap test. The bootstrap p-value is .040, and inverted 95% confidence set is [−1.252, −0.114]. In the robustness test, we give each of the 26 country-years equal total weight and it produces a similar interaction of approximately -0.600. We also perform a leave-one-country-out robustness test, and the sign of the coefficients is stable.

Panel B. Spatial heterogeneity around the same field

The main-text analysis models respondent distance continuously. Panel B relaxes the resulting log-linear functional-form assumption by dividing respondents into three mutually exclusive bands: 0-25 km, 25-50 km, and 50-100 km. The 50-100 km band serves as the reference category.

Both models include *field-by-distance-band* fixed effects, *field-by-round* fixed effects, *operator-by-field* fixed effects, and *operator-by-administrative-region* fixed effects. *Field-by-distance-band* fixed effects absorb permanent near-to-far differences around each field, including stable differences in development, urbanization, respondent composition, and baseline corruption perceptions. *Field-by-round* fixed effects absorb all conditions shared by respondents linked to the same field in the same survey round, including the common field-level EITI treatment and other contemporaneous operational or political shocks. The EITI main effect is therefore absorbed, and the reported coefficients measure relative spatial changes rather than absolute EITI effects within individual bands.

Model 4 additionally includes *distance-band-by-round* fixed effects. These allow the general near-to-far gradient to change across Afrobarometer rounds and absorb common temporal changes that affect populations in the three distance bands differently. Model 4 is therefore the more demanding spatial difference-in-differences-in-differences specification.

In Model 3, the post-EITI change within 0–25 km is 13.2 percentage points more negative than within 50–100 km, p=.037. The 25–50 km band does not differ significantly from the 50–100 km band. The direct contrast between the two inner bands indicates that the post-EITI change within 0–25 km is 19.1 percentage points more negative than within 25–50 km, $SE = 0.024$, $p < .001$. The joint test rejects the null that both distance-band interactions equal zero, $F(2,53) = 35.49$, $p < .001$.

Adding *distance-band-by-round* fixed effects attenuates the closest-versus-outer estimate. In Model 4, the post-EITI change within 0–25 km is estimated to be 6.0 percentage points more negative than within

[7] Standardizing at the contextual level prevents country-years with larger Afrobarometer samples from determining the mean and standard deviation of the moderator

50–100 km, but the estimate is not statistically distinguishable from zero. The 25–50 km coefficient is positive and likewise imprecise. The direct closest-versus-middle contrast remains negative: the post-EITI change within 0–25 km is 15.6 percentage points more negative than within 25–50 km, $SE = 0.068$, $p = .026$. The omnibus test provides marginal evidence of spatial heterogeneity, $F(2,53) = 2.62$, $p = .082$.

These results do not support a smooth, monotonic decline in the EITI association over distance. Instead, they point to a potentially distinctive response within the closest 25 km. Figure OA3.2.10 plots the three pairwise spatial contrasts and shows how the estimates change after distance-band-specific round effects are introduced.

Panel C. Distinguishing individual information reception from spatial proximity

Frequent news consumption and residential proximity may capture overlapping aspects of respondents' information environments. Panel C therefore enters the EITI-by-media and EITI-by-distance interactions simultaneously. Frequent media use equals one when a respondent obtains news from newspapers, radio, and television a few times per week or every day. Respondent distance is entered as the mean-centered logarithm of the distance to the matched field.

Model 5 uses the baseline fixed-effect structure from the main governance analysis: field, admin-region, country-by-round, and commodity-by-round fixed effects. Because respondent distance is mean-centered, the EITI coefficient is evaluated for respondents who do not frequently use all three traditional media and who live at the sample-average logged distance from the field.

The EITI-by-media interaction is −0.090 ($SE = 0.021$, $p < .001$). Holding constant the EITI-by-distance relationship, the estimated EITI association is therefore 9.0 percentage points more negative among frequent users of all three traditional media. The EITI-by-distance interaction is 0.042 ($SE = 0.014$, $p<.01$), indicating that, conditional on media exposure, the EITI association becomes less favorable as respondents live farther from the field.

Model 6 replaces the baseline fixed effects with field-by-year and administrative-region-by-round fixed effects. Field-by-year fixed effects absorb the common EITI treatment and all other conditions shared by respondents linked to the same field in the same calendar year. Administrative-region-by-round fixed effects absorb contemporaneous political, economic, media-market, and survey conditions shared within the same subnational region and survey wave. Because EITI exposure is constant within a field-year, its main effect is absorbed. The two interactions remain estimable because media use and respondent distance vary across individuals within field-years.

The EITI-by-media interaction remains negative and precisely estimated, −0.082 ($SE = 0.018$, $p < .001$). Its similarity to the Model 5 estimate indicates that the media differential is not explained by respondent proximity, common field-year conditions, or administrative-region-specific round shocks.

By contrast, the EITI-by-log-distance interaction falls to −0.012 ($SE = 0.019$) and is no longer statistically distinguishable from zero. The saturated specification therefore does not support a single smooth log-linear distance gradient. This does not rule out spatial heterogeneity more generally: the distance-band results in Panel B allow the pattern to be nonlinear and continue to indicate a potentially distinctive response within the closest 25 km. Taken together, Panels B and C suggest that the proximity relationship is localized rather than uniformly declining across the full 0–100 km range, while the media differential is stable across fixed-effect structures.

A separate treatment-definition exercise provides complementary evidence on the local nature of the estimated relationship. **Table OA3.2.1** varies both the EITI-supporting firm's control over the relevant field and the geographic scope used to assign exposure. The corruption-related estimates are strongest when an EITI-supporting firm operates—or, where no operator is designated, is the dominant owner of—the respondent's nearest field. The estimates attenuate when exposure is broadened to any EITI equity participant, to qualifying non-nearest fields within 25 or 50 km, or to respondents within 125 km. Because

these alternative definitions change the composition of the treated group, we interpret this exercise as evidence of treatment specificity and localization rather than as a causal distance gradient. Together with the distance-band analysis, it suggests that the local consequences of EITI are most evident where the supporting firm has operational control over the field most directly connected to the respondent.

Table OA3.2.10.1 Robustness tests for Table 3

Panel A Civil-society scrutiny environments (H2a)

DV: Corruption Perception	(1)	(2)
$EITI_{_f,t}$		0.417***
		(0.066)
(logged) Distance to nearest NGO/Aid actors	-0.476***	
	(0.131)	
$EITI_{_f,t}$ × (logged) Distance to nearest NGO/Aid actors	0.410***	
	(0.092)	
$EITI_{_f,t}$ × National civil-society robustness		-0.639**
		(0.104)
Country-level WCB *p*-value		0.040
95% WCB confidence set		[-1.252, -0.114]
Fixed effects		
Operator × field	✓	✓
Admin-region × round	✓	✓
Commodity × round	✓	✓
Operator × year	✓	
Observations	9,302	9,302
R-squared	0.357	0.355

Robust standard errors in parentheses and two-way clustered at operator and geocode level for Model 1. Robust standard errors in parentheses and two-way clustered at country and operator level for Model 2.
*** p<0.01, ** p<0.05, * p<0.1

Notes. Model 1 uses the mean-centered natural logarithm of the great-circle distance from the matched field to the nearest active IATI-recorded NGO/Aid project site; higher values indicate greater remoteness. Operator-by-year fixed effects absorb the operator's EITI status and all other firm-wide annual shocks, so the EITI main effect is absorbed in Model 1. The EITI-by-distance interaction is identified from differences in NGO/Aid proximity across fields operated by the same firm in the same year. Model 2 uses V-Dem's Core Civil Society Index, standardized across the 26 unique country-years in the estimation sample. Administrative-region-by-round fixed effects absorb the CSO main effect and other contemporaneous regional and national shocks. The EITI coefficient in model 2 is evaluated at the sample mean of the standardized CSO index. All specifications include the respondent controls used in Table 2. Conventional standard errors in Model 1 are two-way clustered by operator and respondent geocode. Conventional standard errors in Model 2 are two-way clustered by country and operator. Because Model 2 contains nine country clusters, the table additionally reports a null-imposed country-level wild-cluster-bootstrap-t test using Webb weights and 99,999 replications. The reported 95% confidence set is obtained by inverting the bootstrap tests. Stars for the EITI-by-CSO interaction are based on the wild-bootstrap *p*-value.

Panel B. Spatial heterogeneity in EITI-associated changes in corruption perception (H2b)

DV: Corruption Perception	(3)	(4)
$EITI_{_f,t}$ × 0–25 km	−0.132**	−0.060
	(0.062)	(0.059)
$EITI_{_f,t}$ × 25–50 km	0.059	0.096
	(0.069)	(0.072)
Linear contrasts		
0–25 km relative to 25–50 km	−0.191***	−0.156**

	(0.024)	(0.068)
Joint spatial-heterogeneity test, (F)	35.49	2.62
Joint-test *p*-value	<.001	0.082
Fixed effects		
Field × distance-band	✓	✓
Field × year	✓	✓
Operator × field	✓	✓
Operator × admin-region	✓	✓
Distance-band × round		✓
Observations	9,302	9,302
R-squared	0.361	0.362

Robust standard errors in parentheses and two-way clustered at firm and geocode level
*** p<0.01, ** p<0.05, * p<0.1

Notes. The omitted distance category is 50–100 km. *Field-by-year* fixed effects absorb the common field-level EITI effect, while *field-by-distance-band* fixed effects absorb permanent spatial differences around each field. The reported EITI-by-distance-band coefficients measure differential post-EITI changes relative to respondents located 50–100 km from the same matched field; they do not estimate the absolute EITI effect within any distance band. "0–25 km relative to 25–50 km" is a linear contrast between the two reported interaction coefficients. Model 4 additionally includes *distance-band-by-round* fixed effects. All models include the individual controls reported in Table 2.

Panel C. Distinguishing individual information reception from spatial proximity (H2c)

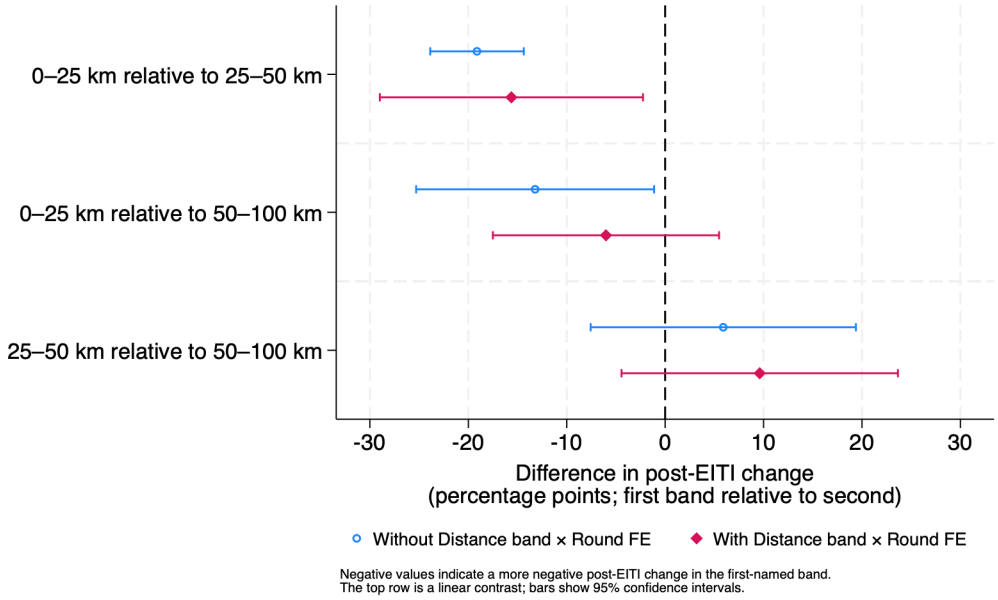
DV: Corruption Perception	(5)	(6)
EITI$_{f,t}$	0.012	
	(0.044)	
Frequent use of traditional media	0.020*	0.021*
	(0.010)	(0.011)
(log) Respondent distance to the field	0.003	0.016
	(0.012)	(0.016)
EITI$_{f,t}$ × Frequent use of traditional media	-0.090***	-0.082***
	(0.021)	(0.018)
EITI$_{f,t}$ × (log) Respondent distance to the field	0.042***	-0.012
	(0.014)	(0.019)
Fixed effects		
Field	✓	
Admin region	✓	
Country × round	✓	
Commodity × round	✓	
Field × year		✓
Admin region × round		✓
Observations	9,302	9,302
R-squared	0.343	0.362

Robust standard errors in parentheses and two-way clustered at operator and geocode level
*** p<0.01, ** p<0.05, * p<0.1

Notes. *Frequent use of traditional media* equals one when the respondent obtains news from newspapers, radio, and television a few times per week or every day, and zero otherwise. Respondent distance is the mean-centered natural logarithm of the distance between the respondent's geocoded location and the matched producing field. Both columns include the *EITI-by-media* and *EITI-by-distance* interactions simultaneously. The EITI-by-media coefficient therefore estimates the frequent-media differential after allowing the EITI association to vary with respondent distance to the matched field. The EITI-by-distance coefficient estimates the distance gradient after accounting for frequent media use. The lower-order media

and distance coefficients describe the corresponding group difference and distance slope when EITI exposure equals zero. Model 5 includes the standard *field*, *administrative-region*, *country-by-round*, and *commodity-by-round* fixed effects as in Table 2. Because respondent distance is mean-centered, the EITI coefficient in Model 5 is evaluated for respondents who do not frequently use all three traditional media and who live at the sample-average logged distance from the field. Model 6 includes *field-by-year* and *administrative-region-by-round* fixed effects. *Field-by-year* fixed effects absorb the common EITI treatment and all other field-year conditions; the EITI main effect is therefore absorbed in Model 6. All specifications include respondent-level controls as in Table 2. Standard errors are two-way clustered by operator and respondent geocode.

Figure OA3.2.10 Pairwise spatial differences in post-EITI changes in perceived corruption



Notes. Points report pairwise differences in post-EITI changes in corruption perception across respondent-distance bands; bars show 95% confidence intervals. Each estimate compares the change in the first-named distance band with the change in the second-named band. Negative values indicate a more negative post-EITI change in the first-named band. "Without Distance band × Round FE" and "With Distance band × Round FE" correspond to Models 3 and 4 reported in Panel B of Table OA3.2.10.1.

3.2.10.2 Testing the information-to-accountability channel on the other governance outcomes

Our H2 is mainly about the effect on corruption-related outcomes. Here we also test the information-to-accountability pathway on the three other dependent variables in Table 2. In **Table OA3.2.10.2, Panel A,** the distance and NGO/Aid interactions for *bribe experience* are imprecisely estimated. However, the onshore-field interaction is negative and statistically significant, suggesting that EITI's bribe-reducing effect is stronger for onshore fields, where visibility, monitoring, and information flows are likely to be greater. The patterns for *civic engagement* and *freedom to speak* differ from those for the corruption-related outcomes. In panel A, the distance interactions are imprecise for both civic engagement and freedom to speak. The NGO/Aid interaction is negative and statistically significant for civic engagement, suggesting

that nearby NGO/Aid presence does not amplify individual-level civic engagement in the same way that it amplifies corruption-perception effects in Table 3.

In Panel B, we test the moderating role of media consumption on these outcomes, and none are significant.

We interpret these differences cautiously. The information and monitoring channels we identify in Table 3 appear to operate most directly for corruption-related outcomes, especially *corruption perception* and, to a lesser extent, *bribe experience*. *Civic engagement* and *freedom to speak* may reflect broader civic-space processes that depend less on formal media access or field proximity and more on local interpersonal networks, community institutions, informal leadership, or longer-run changes in political opportunity. Accordingly, we view the plausible channel evidence as strongest for EITI's anti-corruption effects, while the civic engagement and freedom-to-speak results suggest broader but less precisely identified governance spillovers.

TABLE OA3.2.10.2 Heterogeneous effects of EITI-supporting firms on the other governance outcomes

Panel A

DV	(1) Bribe experience	(2) Civic engagement	(3) Freedom to speak	(4) Bribe experience	(5) Civic engagement	(6) Freedom to speak	(7) Bribe experience	(8) Civic engagement	(9) Freedom to speak
EITI$_{f,t}$	-0.083*	0.080***	0.117**	-0.073	0.136***	0.119***	0.176**	-0.139	-0.019
	(0.041)	(0.025)	(0.053)	(0.044)	(0.037)	(0.041)	(0.075)	(0.153)	(0.094)
(log) Distance to the field	0.021	-0.023	0.019						
	(0.014)	(0.026)	(0.017)						
EITI$_{f,t}$ × (log) Distance	-0.012	-0.021	0.015						
	(0.032)	(0.019)	(0.022)						
NGO/Aid presence within 100km				0.031	0.092**	0.082			
				(0.064)	(0.044)	(0.060)			
EITI$_{f,t}$ × NGO/Aid presence				0.113	-0.438***	0.016			
				(0.072)	(0.079)	(0.053)			
EITI$_{f,t}$ × Onshore field							-0.249***	0.239	0.130
							(0.089)	(0.148)	(0.106)
Observations	7,592	9,302	9,302	7,592	9,302	9,302	7,592	9,302	9,302
R-squared	0.218	0.193	0.214	0.218	0.194	0.214	0.218	0.193	0.214

Robust standard errors in parentheses and two-way clustered at operator and geocode level. *** p<0.01, ** p<0.05, * p<0.1

TABLE OA3.2.10.2

Panel B

DV	(1) Bribe experience	(2) Civic engagement	(3) Freedom to speak
Frequent use of media	0.031***	0.034*	-0.012
	(0.011)	(0.017)	(0.013)
EITI$_{f,t}$ × Frequent use of traditional media	0.006	0.022	-0.005
	(0.019)	(0.021)	(0.014)
(log) Distance to the field	0.016	-0.032	0.025
	(0.013)	(0.024)	(0.019)
Fixed effects			
Field × year	✓	✓	✓
Admin region × round	✓	✓	✓
Observations	7,591	9,302	9,302
R-squared	0.278	0.231	0.253

Robust standard errors in parentheses and two-way clustered at operator and geocode level
*** p<0.01, ** p<0.05, * p<0.1

3.2.11. NGO/aid presence and economic satisfaction

Table 3 shows that the reduction in *corruption perception* is larger when an NGO or Aid organization operates within 100 km of the field. To probe this relationship further, we construct a continuous measure capturing the minimum distance between each field and the nearest NGO/Aid site. Model 1 in **Table OA3.2.11** shows that the corruption-perception effect of EITI firms becomes stronger as the distance to the nearest NGO/Aid presence decreases, consistent with the results using the binary indicator. Same controls and FEs are included.

A natural concern is that the decline in *corruption perception* may reflect improvements in local economic conditions attributable to Aid and NGO activity rather than the effect of EITI. NGO and Aid organizations do not locate randomly, and their work may raise economic well-being, which in turn could reduce perceived corruption. To investigate this possibility, we test whether NGO/Aid presence also improves respondents' economic satisfaction, measured by two Afrobarometer-derived variables: (1) satisfaction with the national economy, and (2) satisfaction with one's own living conditions.

Across all specifications, we find no robust positive effects of NGO/Aid presence in improving respondents' economic satisfaction or living conditions. The interaction between EITI corporate sponsorship and NGO/Aid presence is even negative in Model 5. These results suggest that the observed reduction in *corruption perception* near NGO/Aid actors is not driven by improvements in economic conditions.

TABLE OA3.2.11 NGO/Aid presence

	(1)	(2)	(3)	(4)	(5)
DV	Corruption perception	Satisfied with economy	Satisfied with living conditions	Satisfied with economy	Satisfied with living conditions
EITI$_{f,t}$	0.102	-0.077*	0.119	-0.030	0.071
	(0.065)	(0.045)	(0.073)	(0.027)	(0.064)
(log) Minimum distance to NGO/Aid site	-0.082	-0.011	0.014		
	(0.070)	(0.085)	(0.140)		
EITI$_{f,t}$ × (log) Minimum distance	0.180***	-0.057	0.059		
	(0.061)	(0.057)	(0.085)		
NGO/Aid presence within 100km				-0.023	0.023
				(0.117)	(0.121)
EITI$_{f,t}$ × NGO/Aid presence				0.161	-0.189*
				(0.131)	(0.110)
Mean of DV	0.528	0.203	0.370	0.203	0.370
Observations	9,302	9,243	9,258	9,243	9,258
R-squared	0.347	0.149	0.137	0.149	0.137

Robust standard errors in parentheses and two-way clustered at operator and geocode level
*** p<0.01, ** p<0.05, * p<0.1

3.2.12. Robustness of the media interaction within socioeconomic subsamples

Table 3, Panel B, shows that the association between corporate EITI exposure and perceived corruption is more negative among frequent users of traditional news media. However, frequent media use is correlated with urban residence, educational attainment, and employment status, raising the possibility that this pattern reflects socioeconomic differences rather than access to information. To assess this alternative explanation, we restrict the sample separately to three subpopulations: urban residents, respondents with high educational attainment, and employed respondents. Within each subsample, we reestimate the EITI-by-media interaction model, retaining field-by-year and administrative-region-by-round fixed effects and controlling for respondents' logged distance to the matched field.

Table OA3.2.12 shows that the interaction remains negative and statistically significant in all three subsamples: −0.106 among urban residents, −0.097 among respondents with high educational attainment, and −0.117 among employed respondents, all with $p < 0.01$. These estimates indicate that the difference in perceived corruption between frequent media users and other respondents is more negative in EITI-exposed than in unexposed field-years, even within each socioeconomic subgroup. The persistence of this pattern is consistent with the proposed information-access channel.

TABLE OA3.2.12 Robustness of the media interaction within socioeconomic subsamples

DV: Corruption perception	(1)	(2)	(3)
	Urban=1	**High education=1**	**Employment=1**
Frequent use of traditional media	0.028**	0.035**	0.028
	(0.013)	(0.015)	(0.017)
EITI$_{f,t}$ × Frequent use of traditional media	-0.106***	-0.097***	-0.117***
	(0.019)	(0.021)	(0.024)
(log) Distance to the field	0.035	0.038*	0.006
	(0.030)	(0.019)	(0.018)
Fixed effects			
Field × year	✓	✓	✓
Admin region × round	✓	✓	✓
Observations	5,472	4,979	4,386
R-squared	0.377	0.374	0.409

Robust standard errors in parentheses and two-way clustered at operator and geocode level
*** p<0.01, ** p<0.05, * p<0.1

3.2.13. Full sample without control variables

Our primary analysis omits a substantial number of observations due to missing values in the control variables or outcome variables. To ensure that our results are not driven by this restriction, we conduct a fully inclusive robustness check in which we: (1) retain all available observations without requiring respondents to have non-missing values for every control variable, (2) include the Round 7 survey wave, and (3) omit all control variables, estimating models that rely solely on fixed effects.

Table OA3.2.13 reports the results for *corruption perception*, *bribe experience*, *civic engagement*, and *freedom to speak*. The coefficient on EITI corporate membership remains negative and statistically significant for *corruption perception*. This pattern demonstrates that our core findings are not an artifact of sample selection or control-variable availability.

TABLE OA3.2.13 Full sample without controls

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DV	Corruption perception		Bribe experience (%)		Civic engagement		Freedom to speak	
EITI_$_{f,t}$	-0.053**	-0.116***	-0.042	-0.054**	0.034	0.081***	0.060	0.151***
	(0.026)	(0.017)	(0.035)	(0.027)	(0.021)	(0.029)	(0.042)	(0.046)
Fixed effects								
Commodity × Round	✓	✓	✓	✓	✓	✓	✓	✓
Country × Round	✓	✓	✓	✓	✓	✓	✓	✓
Field	✓	✓	✓	✓	✓	✓	✓	✓
Admin region	✓		✓		✓		✓	
Operator× Admin region		✓		✓		✓		✓
Mean of DV	0.467	0.467	22.5%	22.5%	0.425	0.425	0.752	0.752
Observations	19,650	19,650	16,517	16,517	21,930	21,930	20,254	20,254
R-squared	0.113	0.12	0.194	0.208	0.12	0.124	0.206	0.212

Robust standard errors in parentheses and two-way clustered at operator and geocode level
*** p<0.01, ** p<0.05, * p<0.1

3.2.14. EITI vs Non-EITI countries

To assess whether the effect of EITI-supporting firms on corruption perception is simply capturing country-level support for EITI, we estimate several additional models. In **Table OA3.2.14**, Models 1 and 2 introduce an interaction between *EITI_f,t* and a dummy for non-EITI countries. In Model 2, which includes *operator×admin-region* but excludes *country×round* fixed effects,[8] the interaction term is negative and statistically significant, indicating that the corruption-reducing effect of EITI-supporting firms is, if anything, stronger in non-EITI countries. Models 3 and 4 further split the sample into EITI-member and non-member countries. The coefficient on *EITI_f,t* remains negative in both subsamples, suggesting that the firm-level mechanism operates even when the broader national institutional environment does not formally participate in EITI.

One caveat is that the non-EITI countries represented in our sample (Egypt, Gabon, Kenya, Tunisia, and Uganda) do not have Afrobarometer data until Round 4, which limits temporal variation and reduces statistical power. We therefore view the interaction specification (Model 2) as the more informative test of the national-regime boundary condition.

TABLE OA3.2.14 EITI countries vs. Non-EITI countries

DV	(1)	(2)	(3)	(4)
	Corruption perception			
	Full sample		EITI countries	Non EITI countries
EITI$_{_f,t}$	-0.052	-0.038	-0.052	-0.019
	(0.035)	(0.026)	(0.036)	(0.040)
EITI$_{_f,t}$ × Non-EITI countries	0.021	-0.311***		
	(0.048)	(0.071)		
Fixed effects				
Commodity × round	✓	✓	✓	✓
Country × round	✓		✓	✓
Field	✓	✓	✓	✓
Admin region	✓		✓	✓
Operator × admin region		✓		
Observations	9,302	9,302	5,548	3,754
R-squared	0.342	0.345	0.376	0.286

Robust standard errors in parentheses and two-way clustered at operator and geocode level. All other individual controls are included.
*** p<0.01, ** p<0.05, * p<0.1

[8] Model 2 differs from the baseline specification in Table 2 by excluding *country×round* fixed effects while retaining *field*, *commodity×round,* and *operator×admin-region* fixed effects. In the available survey sample, the interaction between corporate EITI exposure and non-EITI-country status is not separately estimable when *country×round* fixed effects are added to this specification. This limits our ability to distinguish cross-group heterogeneity in the corporate-EITI association from country-specific changes across survey waves. We interpret Model 2 as exploratory evidence under an alternative fixed-effects structure.

3.2.15. Foreign Corrupt Practices Act (FCPA)

The study period overlaps with a substantial increase in U.S. enforcement of the Foreign Corrupt Practices Act (FCPA). To examine whether our results are driven by this external regulatory pressure rather than by EITI corporate membership, we conduct a difference-in-differences analysis. We classify a field as an "FCPA field" if it was operated by a firm from an OECD country subject to FCPA enforcement before 2005. Post-2004 is an indicator for years after 2004, when FCPA enforcement efforts intensified.

Table OA3.2.15 reports the results. We do not observe a reduction in perceived corruption around FCPA enforcement and, in fact, when we include the stringent *operator×field* fixed effects (Model 3, which ensures that identification comes only from fields that were operated by OECD firms prior to 2005, i.e., the fields that are meaningfully "at risk" of FCPA enforcement), the interaction term becomes positive and statistically significant. This suggests that *corruption perception* increased after intensified FCPA enforcement. One possible interpretation is that heightened enforcement made corruption cases more salient to the public—raising awareness rather than reducing perceived corruption.[9]

Overall, these findings indicate that the effects documented in our study are not explained by U.S. FCPA enforcement and instead reflect the mechanisms associated with firm-level EITI participation.

TABLE OA3.2.15 FCPA and corruption perception

	(1)	(2)	(3)
	Corruption perception		
FCPA × Post 2004	0.086	0.067	0.087**
	(0.066)	(0.065)	(0.039)
Male	0.021**	0.021**	0.021**
	(0.009)	(0.009)	(0.009)
(log) Age	(0.007)	(0.008)	(0.007)
	(0.017)	(0.017)	(0.017)
Urban	0.004	0.004	0.006
	(0.012)	(0.013)	(0.014)
Job	0.005	0.006	0.005
	(0.011)	(0.011)	(0.011)
Education	0.004	0.004	0.004
	(0.003)	(0.003)	(0.003)
Corrupt Parliament Members	0.524***	0.525***	0.525***
	(0.022)	(0.021)	(0.022)
Fixed effect			
Commodity × round	✓	✓	✓
Country × round	✓	✓	✓
Field	✓	✓	
Admin region	✓	✓	
Operator × admin region		✓	✓
Operator × field			✓
Observations	9,302	9,302	9,302
R-squared	0.342	0.343	0.347

Robust standard errors in parentheses and two-way clustered at operator and geocode level
*** p<0.01, ** p<0.05, * p<0.1

[9] While these results may appear inconsistent with Christensen et al. (2024)'s evidence that FCPA enforcement reduces perceived corruption after 2004, the discrepancy likely reflects differences in sample construction and identification strategy rather than a substantive contradiction.

3.3. Robustness check for economic activity analysis

3.3.1 Formal tests of the differences by national EITI environment

Table 4, Panel 2 shows that the corporate-EITI coefficients are larger in countries that never implemented EITI standards or implemented with poor progress ("non-EITI countries"). Here we directly test whether the corporate-EITI coefficient differs across national EITI environments using pooled interaction models. We also test the model with and without contemporaneous field procution. Results are presented in **Table OA3.3.1.**

With *field* and *country×year* fixed effects, the coefficient for the 10-km nighttime-light outcome is 0.202 IHS units larger in the non-EITI-country group without controlling for production (SE = 0.078; 95% CI [0.049, 0.355]; $p = 0.0097$). Allowing for group-specific contemporaneous production slopes yields a similar difference of 0.194 (SE = 0.078; 95% CI [0.042, 0.347]; $p = 0.0126$).

Differences are also positive and statistically distinguishable from zero at the 5% level for the 15-, 20-, and 30-km outcomes in these specifications. Specifications with *group×year* fixed effects likewise support positive differences at 10–20 km, while evidence at larger radii is less consistent.

These results support the proposed institutional boundary condition for H4: the corporate-EITI–lights association is larger in the non-EITI-country group.

TABLE OA3.3.1 Economic analysis--Differences by national EITI environment

Panel A. Field and country × year fixed effects

	Without production control			**With production control**		
Radius (km)	Difference (SE)	95% CI	*p*-value	Difference (SE)	95% CI	*p*-value
10	0.202 (0.078)	[0.049, 0.355]	0.0097	0.194 (0.078)	[0.042, 0.347]	0.0126
15	0.157 (0.069)	[0.021, 0.293]	0.0236	0.152 (0.069)	[0.016, 0.288]	0.0283
20	0.139 (0.062)	[0.017, 0.262]	0.0256	0.135 (0.063)	[0.012, 0.257]	0.0309
30	0.107 (0.053)	[0.003, 0.211]	0.0433	0.106 (0.053)	[0.002, 0.210]	0.0460
50	0.076 (0.042)	[−0.007, 0.158]	0.0725	0.079 (0.042)	[−0.003, 0.162]	0.0597

Panel B. Field and country-group × year fixed effects

	Without production control			**With production control**		
Radius (km)	Difference (SE)	95% CI	*p*-value	Difference (SE)	95% CI	*p*-value
10	0.220 (0.071)	[0.081, 0.358]	0.0019	0.197 (0.068)	[0.063, 0.330]	0.0039
15	0.172 (0.064)	[0.047, 0.298]	0.0071	0.152 (0.061)	[0.032, 0.273]	0.0132
20	0.148 (0.059)	[0.033, 0.262]	0.0118	0.129 (0.056)	[0.019, 0.239]	0.0220

	Without production control			With production control		
Radius (km)	Difference (SE)	95% CI	*p*-value	Difference (SE)	95% CI	*p*-value
30	0.106 (0.051)	[0.006, 0.207]	0.0386	0.091 (0.050)	[−0.006, 0.188]	0.0672
50	0.054 (0.043)	[−0.030, 0.137]	0.2104	0.041 (0.042)	[−0.040, 0.123]	0.3195

Notes. Each radius–specification combination is a separate pooled OLS regression using field–year observations from 2000–2018. The reported coefficient is the interaction between corporate EITI exposure and the time-invariant non-EITI-country indicator; positive values indicate a larger corporate EITI coefficient in the non-EITI group. Both the corporate EITI indicator and its interaction are included in every model. Country groups follow the study's classification. Panel A includes country-specific year effects; Panel B includes separate year effects for the two country groups. The production-adjusted models include logged contemporaneous field production and its interaction with the country-group indicator. Within each radius and fixed-effects specification, the models with and without production use the same estimation sample. Conley/HAC standard errors are in parentheses; they allow for spatial correlation within 100 km and serial correlation across all observed within-field lags. Confidence intervals are pointwise 95% intervals. Two-sided *p*-values test equality of the group coefficients and are not adjusted for multiple comparisons. Radii denote cumulative buffers. Estimates are in IHS units, not percentage changes.

3.3.2 Economic activity analysis on the balanced sample

Table OA3.3.2 replicates Table 4 in the paper, using the balanced subsample. Since our study period covers 2000 to 2018, which saw several commodity cycles, there were frequent field start-ups and shutdowns. This balanced sample only includes oil and gas fields that had continuous observations throughout our study period and, consequently, lost a large number of observations. Detailed country compositions are in Section 2.2 of this Appendix. Combined with Table 4, the evidence is concentrated in the near-field non-EITI subsample.

TABLE OA3.3.2 Economic activity analysis on the balanced sample--Impact of *EITI corporate membership*

Panel 1. All countries (balanced sample)

	(1) 10km	(2) 15km	(3) 20km	(4) 30km	(5) 50km	(6) 10km	(7) 15km	(8) 20km	(9) 30km	(10) 50km
EITI$_{f,t}$	0.030	0.020	0.018	0.011	0.023	0.032	0.02	0.015	-0.001	0.000
	(0.040)	(0.037)	(0.034)	(0.030)	(0.026)	(0.044)	(0.039)	(0.034)	(0.029)	(0.023)
(log) Field production$_t$	0.230***	0.220***	0.212***	0.195***	0.165***	0.225***	0.198***	0.182***	0.155***	0.113***
	(0.031)	(0.028)	(0.026)	(0.025)	(0.021)	(0.043)	(0.040)	(0.037)	(0.033)	(0.025)
Fixed effect										
Year	✓	✓	✓	✓	✓					
Field	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Country × year						✓	✓	✓	✓	✓
Observations	26,334	26,334	26,334	26,334	26,334	26,296	26,296	26,296	26,296	26,296
R-squared	0.840	0.860	0.870	0.890	0.910	0.859	0.880	0.896	0.921	0.946

Panel 2. Non-EITI countries (balanced sample)

	(1) 10km	(2) 15km	(3) 20km	(4) 30km	(5) 50km	(6) 10km	(7) 15km	(8) 20km	(9) 30km	(10) 50km
EITI$_{f,t}$	0.126**	0.089*	0.072	0.042	0.027	0.124**	0.093*	0.079	0.047	0.039
	(0.059)	(0.054)	(0.049)	(0.043)	(0.036)	(0.062)	(0.055)	(0.049)	(0.041)	(0.034)
(log) Field production$_t$	0.223***	0.225***	0.224***	0.212***	0.186***	0.262***	0.246***	0.235***	0.211***	0.174***
	(0.043)	(0.038)	(0.035)	(0.033)	(0.027)	(0.071)	(0.066)	(0.061)	(0.057)	(0.045)
Fixed effect										
Year	✓	✓	✓	✓	✓					
Field	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Country × year						✓	✓	✓	✓	✓
Observations	16,758	16,758	16,758	16,758	16,758	16,758	16,758	16,758	16,758	16,758
R-squared	0.827	0.843	0.857	0.875	0.891	0.846	0.863	0.878	0.898	0.918

*** p<0.01, ** p<0.05, * p<0.1

3.3.3 Economic analysis—impact of mandatory disclosure

Table OA3.3.3 reports coefficient estimates of OLS regressions corresponding to Equation 2, estimating the effect of the *mandatory disclosure* on nighttime luminosity surrounding extraction areas. The sample is from 2000 to 2018. *Post mandatory* takes the value of 1 if a company that is subject to the mandatory disclosure rules is present as an operator in the geographic unit in year *t*, and 0 otherwise. Panel 1 includes all the 25 countries in our sample. Panel 2 only includes countries that either never implemented EITI standards in our study period or implemented them with poor progress. **Table OA3.3.4** does the same but on the balanced sample.

TABLE OA3.3.3 Impact of *mandatory disclosure* on economic activity

Panel 1 All countries (full sample)

	(1) 10km	(2) 15km	(3) 20km	(4) 30km	(5) 50km	(6) 10km	(7) 15km	(8) 20km	(9) 30km	(10) 50km
Post mandatory	0.056	0.036	0.019	-0.007	-0.031	0.138**	0.123**	0.105**	0.073*	0.045
	(0.057)	(0.053)	(0.050)	(0.047)	(0.043)	(0.057)	(0.052)	(0.048)	(0.042)	(0.035)
(log) Field production_t	0.265***	0.247***	0.232***	0.204***	0.163***	0.246***	0.221***	0.200***	0.161***	0.101***
	(0.024)	(0.022)	(0.020)	(0.018)	(0.016)	(0.028)	(0.026)	(0.024)	(0.021)	(0.016)
Fixed effect										
Year	✓	✓	✓	✓	✓					
Field	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Country × year						✓	✓	✓	✓	✓
Observations	39,486	39,486	39,486	39,486	39,486	39,448	39,448	39,448	39,448	39,448
R-squared	0.840	0.860	0.880	0.900	0.920	0.863	0.884	0.899	0.921	0.946

Panel 2 Non-EITI countries (full sample)

	(1) 10km	(2) 15km	(3) 20km	(4) 30km	(5) 50km	(6) 10km	(7) 15km	(8) 20km	(9) 30km	(10) 50km
Post mandatory	0.175***	0.145**	0.121**	0.090*	0.074	0.176**	0.153**	0.129**	0.097*	0.076
	(0.067)	(0.062)	(0.058)	(0.054)	(0.048)	(0.074)	(0.067)	(0.062)	(0.056)	(0.047)
(log) Field production_t	0.241***	0.232***	0.220***	0.197***	0.160***	0.249***	0.229***	0.208***	0.175***	0.124***
	(0.033)	(0.029)	(0.027)	(0.024)	(0.021)	(0.040)	(0.037)	(0.034)	(0.031)	(0.026)
Fixed effect										
Year	✓	✓	✓	✓	✓					
Field	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Country × year						✓	✓	✓	✓	✓
Observations	28,205	28,205	28,205	28,205	28,205	28,205	28,205	28,205	28,205	28,205
R-squared	0.838	0.858	0.873	0.89	0.907	0.852	0.873	0.889	0.908	0.928

*** p<0.01, ** p<0.05, * p<0.1

TABLE OA3.3.4 Economic activity analysis for the balanced sample-Impact of *mandatory disclosure*

Panel 1. All countries (balanced sample)

	(1) 10km	(2) 15km	(3) 20km	(4) 30km	(5) 50km	(6) 10km	(7) 15km	(8) 20km	(9) 30km	(10) 50km
Post mandatory	0.099	0.063	0.035	0.002	-0.024	0.147**	0.128*	0.108*	0.074	0.055
	(0.074)	(0.068)	(0.064)	(0.061)	(0.056)	(0.073)	(0.066)	(0.060)	(0.053)	(0.043)
(log) Field production_t	0.230***	0.220***	0.211***	0.194***	0.164***	0.226***	0.199***	0.183***	0.156***	0.114***
	(0.031)	(0.028)	(0.026)	(0.024)	(0.021)	(0.042)	(0.038)	(0.035)	(0.033)	(0.027)
Fixed effect										
Year	✓	✓	✓	✓	✓					
Field	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Country × year						✓	✓	✓	✓	✓
Observations	26,334	26,334	26,334	26,334	26,334	26,296	26,296	26,296	26,296	26,296
R-squared	0.840	0.860	0.870	0.890	0.910	0.860	0.880	0.897	0.921	0.946

Panel 2. Non-EITI countries (balanced sample)

	(1) 10km	(2) 15km	(3) 20km	(4) 30km	(5) 50km	(6) 10km	(7) 15km	(8) 20km	(9) 30km	(10) 50km
Post mandatory	0.310***	0.239***	0.186**	0.133*	0.114*	0.267**	0.220**	0.179**	0.134*	0.116*
	(0.089)	(0.082)	(0.076)	(0.070)	(0.062)	(0.106)	(0.097)	(0.089)	(0.080)	(0.067)
(log) Field production_t	0.222***	0.225***	0.223***	0.211***	0.186***	0.262***	0.247***	0.235***	0.211***	0.174***
	(0.043)	(0.038)	(0.036)	(0.033)	(0.027)	(0.070)	(0.065)	(0.061)	(0.057)	(0.045)
Fixed effect										
Year	✓	✓	✓	✓	✓					
Field	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Country × year						✓	✓	✓	✓	✓
Observations	16,758	16,758	16,758	16,758	16,758	16,758	16,758	16,758	16,758	16,758
R-squared	0.828	0.844	0.857	0.875	0.892	0.847	0.864	0.878	0.898	0.918

*** p<0.01, ** p<0.05, * p<0.1

3.4. Robustness checks for Appendix A

3.4.1. Controlling for production

TABLE OA3.4.1 Payment changes after mandatory rules—controlling for production

	(1)	(2)
Variable	DV: Reported Payment (log)	
	Public & Private Firms	
	All countries	Corrupt countries
EITI Firm	1.647	2.181
	(1.272)	(1.959)
EITI Firm × Post	-1.294*	-1.086
	(0.685)	(0.788)
Non-EITI Firm	-2.253	
	(2.385)	
Non-EITI Firm × Post	1.217**	1.536**
	(0.567)	(0.607)
Production	0.820***	0.816***
	(0.230)	(0.235)
Fixed effects		
Host Country × Year	✓	✓
Firm × Host Country	✓	✓
Observations	4,651	4,017
R-squared	0.656	0.648

*** $p<0.01$, ** $p<0.05$, * $p<0.1$

Notes. This is a replication of Models 3 and 6 of Table A in the paper, but we use the firm's annual oil and gas production from the previous year in a country (instead of Capex) to control for its size and scale of business activities in that country. Robust standard errors in parentheses clustered at the home country level.

3.4.2. Scale reported payment by total expenditures

TABLE OA3.4.2 Payment changes after mandatory rules—normalized DV

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
VARIABLES	DV: Reported Payment/Firm-country-year Total Expenditures (USD)									
	Both Public and Private Companies						Public Companies Only			
	All countries			Corrupt countries			All countries		Corrupt countries	
EITI Firm	0.017**	0.019***	0.01	0.015*	0.017**	0.011*	0.014	0.016**	0.012	0.014
	(0.007)	(0.007)	(0.008)	(0.008)	(0.008)	(0.006)	(0.008)	(0.008)	(0.010)	(0.009)
EITI Firm × Post	-0.030**	-0.030**	-0.029**	-0.026**	-0.025*	-0.024**	-0.029	-0.029	-0.025	-0.025
	(0.012)	(0.011)	(0.011)	(0.013)	(0.012)	(0.012)	(0.020)	(0.020)	(0.024)	(0.023)
Non-EITI Firm × Post	0.012*	0.012*	0.013**	0.012	0.012	0.013*	0.026**	0.025**	0.029**	0.029**
	(0.007)	(0.007)	(0.006)	(0.008)	(0.007)	(0.007)	(0.011)	(0.012)	(0.013)	(0.013)
Capex		0.003**			0.004**					
		(0.001)			(0.002)					
Production			0.012***			0.011***				
			(0.003)			(0.003)				
Total Asset								-0.006*		-0.007*
								(0.004)		(0.004)
Fixed effects										
Host Country × Year	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Firm × Host Country	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Observations	4,541	4,541	4,541	3,962	3,975	3,975	1,815	1,815	1,558	1,558
R-squared	0.563	0.565	0.569	0.561	0.564	0.566	0.63	0.631	0.625	0.626

*** $p<0.01$, ** $p<0.05$, * $p<0.1$

*Note*s. This is identical to Table A in the paper, albeit the dependent variable is *Reported Payment* scaled by the *Total Expenditures* of the firm in a country-year pair. *Total Expenditures* include both capital expenditures and operating expenditures. Robust standard errors in parentheses clustered at the home country level.

3.4.3. EITI payment disclosure in Nigeria

Nigeria is the first country to bring EITI into its national process and the payment data reported dated back to 1999, providing an opportunity for us to examine firms' disclosure pattern before and after declaring support for EITI. **TABLE OA3.4.3** shows the analysis. The dependent variable is reported payment of a firm in year *t* in Nigeria scaled by the firm's same year total expenditure in Nigeria. *Post joining EITI* is an indicator set to 1 if the firm is an EITI-supporting firm in year *t,* and zero otherwise.

TABLE OA3.4.3 Firms increase payment disclosure after becoming EITI-supporting firms

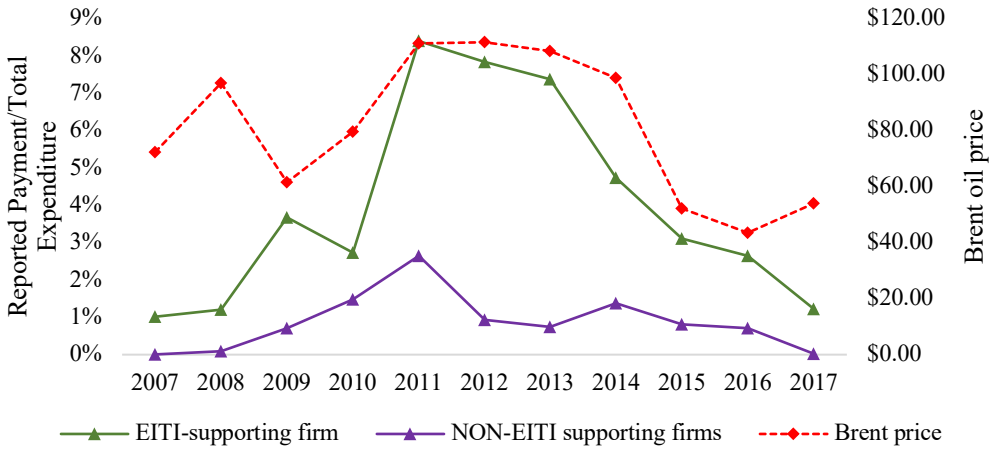
	(1)	(2)
	DV: Reported Payment/Firm-country-year Total Expenditures	
Post joining EITI	0.018**	0.012*
	(0.009)	(0.006)
Production		0.003
		(0.002)
Fixed effect		
Year	✓	✓
Firm	✓	✓
Observations	739	739
R-squared	0.232	0.274

Robust standard errors in parentheses clustered at firm level
*** $p<0.01$, ** $p<0.05$, * $p<0.1$

Notes. This table shows that firms increased payment disclosure after they became EITI-supporting firms in Nigeria. Nigeria is the first country to bring EITI into its national process. *Post joining EITI* is an indicator set to 1 if the firm is an EITI-supporting firm in year *t,* and zero otherwise. The models include *year* and *firm* fixed effects. *Post joining EITI* therefore captures within-firm change in the amount disclosed before and after joining EITI. The DV is reported yearly payment scaled by the firm's total annual expenditure in Nigeria.

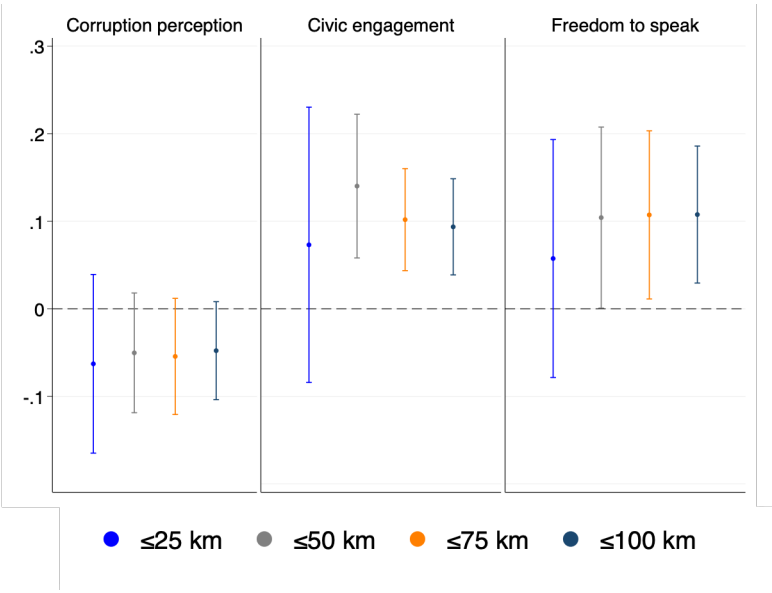
3.5. Figures

FIGURE OA1. Reported payment by EITI-supporting firms and non-supporting firms



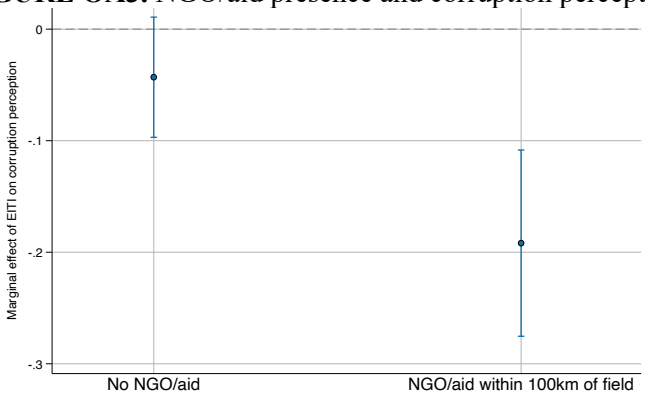
Notes. This figure plots the average firm-country reported payment scaled by total expenditures (Capex + Opex) by EITI-supporting firms and non-supporting firms. Both groups are from countries where mandatory disclosure rules were enacted at some point. We also plot the Brent oil price in the background to provide some context of the macro industry environment. EITI-supporting firms show higher levels of reported payments than non-EITI-supporting firms throughout the period, but the gap appears to have narrowed from 2014.

FIGURE OA2. Different distance cutoffs and outcomes



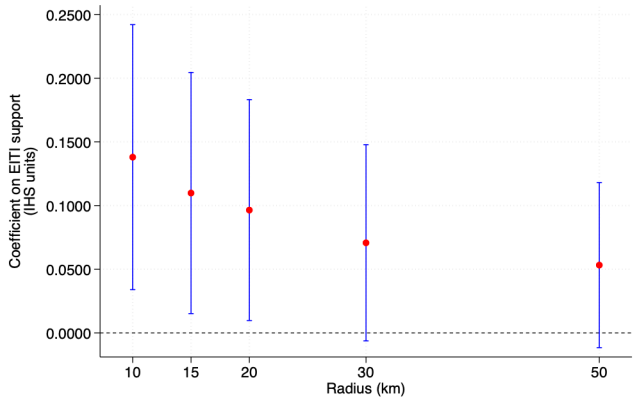
Notes. This figure is the same as Figure 4 in the main text, but we add 25 km coefficients, which are less precise due to sparse observations.

FIGURE OA3. NGO/aid presence and corruption perception



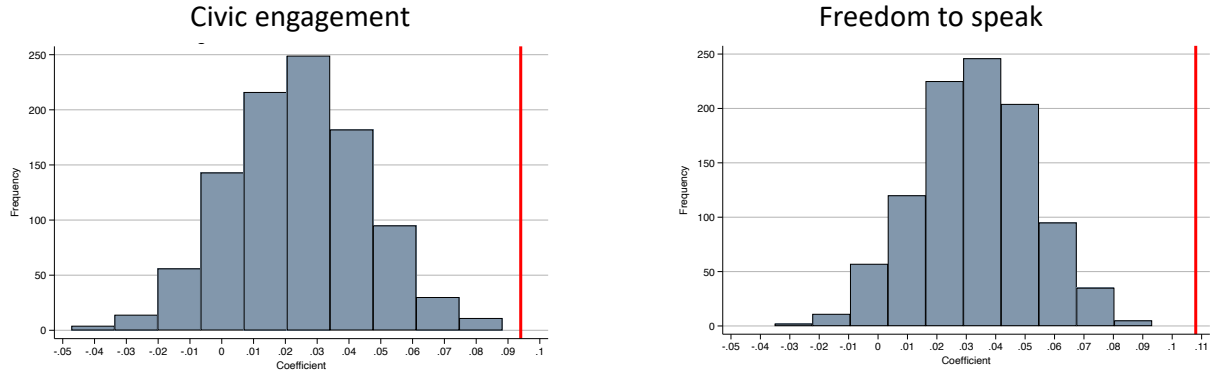
Notes. This figure plots Model 1, Panel A, Table 3. The effect of EITI-supporting firms on corruption perception is much more pronounced for residents living near fields that have NGO or aid organization presence within 100 km of the field.

FIGURE OA4. Spatial diffusion of nighttime light intensity



Notes. The coefficients correspond to Model 1-5, Panel 2, Table 4. The coefficient is the largest in close proximity.

FIGURE OA5. Placebo tests for *civic engagement* and *freedom to speak*



Notes. The red lines depict actual estimates for EITI_*f,t* from Model 5 and 7, Table 2.

FIGURE OA6. Event study following Callaway and Sant'Anna (2021)

