

This note has been issued by the EITI International Secretariat to provide guidance to implementing countries on meeting the requirements in the EITI Standard. Readers are advised to refer to the EITI Standard directly, and to contact the International Secretariat to seek further clarification. Contact details can be found at www.eiti.org

Contract transparency

Guidance note 7 – Requirement 2.4

1. Summary

Contracts, licenses and associated agreements are crucial parts of the legal framework which establish many of the commitments between government and companies in the extractive industries. In some cases, the terms of these contracts and licences may be standard and complemented by taxation regimes. In other cases, these contracts, licenses and agreements include detailed terms for how resource owners and companies agree to share risk and reward over the life of long-term resource extraction projects. Fiscal terms will address how costs and profits are shared between the parties and how taxes, royalties and other extraction related fees are to be calculated and paid. Contracts may also include information on company rights to natural resources, including geographical boundaries; social obligations, including infrastructure, social spending and local content requirements; worker health and safety; and stabilization clauses which insulate resource projects from changes to legal framework

EITI Principle 6 recognises that achievement of greater transparency must be set in the context of respect for contracts and laws. In line with this, the EITI Standard encourages implementing countries to disclose any contracts and licenses that provide the terms attached to the exploitation of oil, gas and minerals (requirement 2.4.a). It requires that countries document the government's policy on disclosure of contracts and licenses that govern the exploration and exploitation of oil, gas and minerals (requirement 2.4.b). Documentation of government's policy should include:

- relevant legal provisions,
- actual disclosure practices and
- any reforms that are planned or underway.
- Where applicable, countries should provide an overview of the contracts and licenses that are publicly available, and include a reference or link to the location where these are published.

Countries are encouraged to disclose the full-text of any agreement to exploit oil, gas and/or mineral resources, as well as any annexes or amendments (requirement 2.4.c-d). The EITI Requirements are set out in full in Box 1 below.

This guidance note sets forth issues the multi-stakeholder group (MSG) should consider to help it meet the requirements of documenting the government's disclosure policy and practices. The guidance note outlines some possible options for how the MSG could structure a contract disclosure system should the MSG decide to address contract transparency.

Some EITI implementing countries have passed legislation that requires publication of contracts¹. Others have published all or some of their extractive industry contracts². In some implementing countries contracts are stated to be confidential and are therefore not disclosed. For those countries that do publish, the contracts are typically available on a government website. Some companies have also actively sought to make their contractual terms available for scrutiny.

[Research by the Natural Resource Governance Institute](#) shows that since 2013, nine countries released contracts, and nine enacted laws that make contract disclosure mandatory. As of 31 December 2016, 29 out of 51 implementing countries had disclosed at least some contracts, while 22 countries had laws requiring the disclosure of extractive industry contracts.³ Further details on contract disclosures in EITI implementing countries are available and regularly updated in NRGi's Google spreadsheet online.⁴

As contract transparency is an evolving area within the EITI, this note will likely be revised reflecting emerging practice. Given that disclosure of contracts can be commercially sensitive, the International Secretariat encourages implementing countries that intend to disclose contracts to consult widely with all stakeholders, including stakeholders outside the MSG, and strive towards consensus regarding any decisions related to contract transparency.

2. EITI Requirements

Box 1 – EITI Standard 2016: Requirement 2.4

- a) Implementing countries are encouraged to publicly disclose any contracts and licenses that provide the terms attached to the exploitation of oil, gas and minerals.
- b) It is a requirement that the EITI Report documents the government's policy on disclosure of contracts and licenses that govern the exploration and exploitation of oil, gas and minerals. This should include relevant legal provisions, actual disclosure practices and any reforms that are planned or underway. Where applicable, the EITI Report should provide an overview of the

¹ Implementing countries with a legal requirement mandating disclosure in at least one extractive sector: Afghanistan, Burkina Faso, Colombia, Republic of Congo, Democratic Republic of Congo, Dominican Republic, Ghana, Guatemala, Guinea, Honduras, Iraq (Kurdistan), Liberia, Mozambique, Niger, Philippines, São Tomé and Príncipe, Senegal and Timor–Leste.

² Implementing countries which have published all or some of their extractive industry contracts: Afghanistan Burkina Faso, Chad, Colombia, Democratic Republic of Congo, Dominican Republic, Ghana, Guatemala, Guinea, Honduras, Iraq (Kurdistan), Liberia, Kyrgyz Republic, Malawi, Mali, Mauritania, Mongolia, Mozambique Niger Peru, Philippines Republic of Congo, São Tomé and Príncipe, Senegal, Sierra Leone, Timor–Leste, United Kingdom and United States .

³ Natural Resource Governance Institute (NRGI), 2017, *"Past the Tipping Point? Contract Disclosure within EITI"*, <https://resourcegovernance.org/analysis-tools/publications/past-tipping-point>.

⁴ Natural Resource Governance Institute (NRGI), Overview of contract disclosures in EITI implementing countries, <https://docs.google.com/spreadsheets/d/1FXEeD43jw6VYHV8yS-8KJ5-rR5l0XtKxVQZBWzr-ohY/edit#gid=0>.

contracts and licenses that are publicly available, and include a reference or link to the location where these are published.

c) The term contract in 2.4(a) means:

- i. The full text of any contract, concession, production-sharing agreement or other agreement granted by, or entered into by, the government which provides the terms attached to the exploitation of oil gas and mineral resources.
- ii. The full text of any annex, addendum or rider which establishes details relevant to the exploitation rights described in 2.4(c)(i) or the execution thereof.
- iii. The full text of any alteration or amendment to the documents described in 2.4(c)(i) and 2.4(c)(ii).

d) The term license in 2.4(a) means:

- i. The full text of any license, lease, title or permit by which a government confers on a company(ies) or individual(s) rights to exploit oil, gas and/or mineral resources.
- ii. The full text of any annex, addendum or rider that establishes details relevant to the exploitation rights described in in 2.4(d)(i) or the execution thereof.
- iii. The full text of any alteration or amendment to the documents described in 2.4(d)(i) and 2.4(d)(ii).

Source: EITI 2016 Standard, page 19.

3. Guidance

The EITI International Secretariat recommends the following step-by-step approach to MSGs for addressing the encouragement of contract transparency:

- a. **Determine government policy on contract disclosure:** In order to ensure that countries document the government's policy on contract disclosure (as required in 2.4.b), the multi-stakeholder group is advised to identify relevant laws, regulations and financial systems that govern the extractive sector and determine whether or not they contain disclosure provisions and what these say about disclosure. Government policy on contract disclosure can come from a variety of sources including the constitution (e.g., CAR, Niger, Philippines), general investment laws (e.g., Mozambique), information laws (e.g., Colombia), extractive industry transparency laws, including EITI laws (e.g. Liberia, Tanzania), general mining or petroleum laws (e.g., Sierra Leone, Guinea), government decrees or resolutions (e.g. DRC), or model contracts (e.g. Mexico). These policies can require disclosure of all

contracts or disclosure of a subset of contracts. In some cases, government policy can prohibit the disclosure of contracts, whilst in others, government policy will be neutral on contract disclosure.

Questions to help document the government's policy on contract disclosure:

- What are the relevant national and subnational laws and regulations? Note that Requirement 2.1.a. states that “The EITI Report must describe the legal framework and fiscal regime governing the extractives industries.” This may include sector-specific legislation and regulations, information laws and provisions in contracts/licenses or model contracts.
 - Do general disclosure laws, such as freedom of information laws, allow for contract disclosure? Where such laws exist, MSGs may wish to summarize what should be disclosed, the timeframe for disclosure, the format of disclosure and dissemination channels.
 - Is there a tax/royalty system (licenses and concessions) or a contract system (PSA, service contract, etc.)?
 - Can the agency(ies) responsible for allocating licenses or negotiating and signing oil, gas and mining contracts be identified?
 - Can the agency(ies) monitoring implementation of oil, gas and mining contracts be identified?
 - Can any legal impediments to or restrictions on the disclosure of contracts be identified? If confidentiality clauses exist, do they allow the parties to the contract to share information by mutual consent? This may mean that contracts can be published if both parties agree to disclosure.
 - Does the government have a model contract for oil, gas and mining exploration and exploitation?
 - Are there any reforms (constitutional review processes, development of sector legislation, transparency laws, EITI or information laws, development of specific regulations or model contracts) underway that may affect public access to contracts?
- b. **Determine actual disclosure practice:** In some cases, laws and regulations may provide for contract disclosure, but this may not be reflected in actual disclosure practice. In other cases, contracts may be disclosed in practice, even if laws and regulations do not provide for it. In some cases, contracts may be stated to be confidential and disclosure prohibited. Other laws and contracts may be silent on this issue. In accordance with requirement 2.4.b, the EITI report should document actual disclosure practice. In most cases, contracts are disclosed on ministry websites (e.g. Peru, Afghanistan). In some cases, documents are available on national EITI websites (e.g. Philippines, Liberia). While in other instances governments might use global contract repositories, such as resourcecontracts.org to release contracts (e.g. Malawi). Some countries publish contracts in government

gazettes (e.g. Honduras, Dominican Republic), though most gazette publications only tend to include summary versions of contracts.

In addressing this requirement, the multi-stakeholder group may find it helpful to assess whether:

- all contracts are disclosed, regardless of the type.
- the contracts are disclosed in full, including any annex, addendum, rider, alteration or amendment of the contracts and licenses.
- the contracts are disclosed in a timely manner.
- the contracts are made available in an easily accessible manner i.e. in searchable formats and available through online portals and interconnected government systems.
- the disclosure practices line up with government policy on contract disclosure.
- the key terms or a summary of such contracts are disclosed.
- the contracts are disclosed, except for the redaction of sensitive commercial or technical information.
- contracts completed after some specified and consistent date are disclosed.

Box 2 – What are contracts, licenses and associated documents?

The terms ‘contract’ and ‘license’ within the EITI context are defined in requirement 2.4 of the EITI Standard.

Generally, the word ‘contract’ is used to refer to agreements that include detailed project-specific terms over a number of issues while the word ‘license’ is used to describe agreements that contain very fewer project-specific details and rely more on general laws for detail. Nevertheless, the way that these words are actually used in different country contexts can deviate from this norm. Licenses in many countries can be much like contracts, being long and detailed documents with project-specific terms, while contracts can be short standardized documents more akin licenses.

Contracts and licenses usually have annexes or addendums containing critical information, and they are regularly updated and modified over time. Associated documents including annexes and amendments may be standardized, but in some cases they can vary significantly between projects. Common annexes and amendments include those relating to extensions, changes in ownership or assignment, relinquishments, work obligations and production commitments, coordination of activities, unitization, environmental management, closure and decommissioning, and social obligations, including infrastructure and local content requirements.

- c. **Determine whether and/or how contracts are disclosed:** In accordance with requirement 1.5.f, the multi-stakeholder group should consider addressing issues such as contract disclosure when reviewing the EITI workplan. Implementing countries are encouraged to publicly disclose any contracts and licenses that provide the terms attached to the exploitation of oil, gas and minerals (requirement 2.4(a))⁵. Where the government's policy does not explicitly address contract disclosure, but this is something the multi-stakeholder group wishes to address, the following methods for a contract disclosure system might be considered, respecting the rights of the contracting parties and bearing in mind the interests of the public:
- Disclosure of contracts that contribute or are expected to contribute more than a certain percentage of total government revenues or exceed a given investment or production volume threshold.
 - Disclosure of certain terms within a contract that are of particular interest to stakeholders, i.e. financial terms or social and environmental obligations.
 - Disclosure of a summary of the key terms and conditions under which the resource is being developed. This summary could for example include the life of the contract; any material payments due to government made under it; other material fiscal terms and conditions; and a summary of any significant stabilization clauses.
 - Disclosure of any future contracts (i.e., contracts signed after a fixed date).
 - Possibilities for redacting commercially sensitive information
 - Full contract disclosure.

Box 3 – Global sources for contract information

Requirement 2.4b states that countries must provide an overview of the contracts and licenses that are publicly available, and include a reference or link to the location where these are published. It is therefore necessary to check alternative sources for contracts and licenses that may be in the public realm. Checking the sources included below may reveal new contracts.

- **Global Contract Repositories.** ResourceContracts.org and the [Open Oil Repository](http://OpenOilRepository.org) contain hundreds of full-text contracts and other associated document that are in the public realm. It is possible to browse by country to see a list of contracts that the repositories contain for different countries.
- **Company Websites.** Some companies publish their contracts on their company websites, for example [Turquoise Hill Resources](http://TurquoiseHillResources.com) in Mongolia, [Tullow Oil](http://TullowOil.com) in Ghana, and [Kosmos Energy](http://KosmosEnergy.com) Worldwide. Check project pages, investment brochures and presentation packages, and transparency portals if available.

⁵ Further guidance on how EITI MSGs could work on contract disclosure is the NRGi briefing on Five Steps to Disclosing Contracts and Licences in the EITI https://resourcegovernance.org/sites/default/files/nrgi_EITI-Contracts.pdf.

- **Stock Exchange Filings.** Many companies include contracts in stock exchange filings, particularly those filing with the [United States Securities and Exchange Commission](#) or the [Canadian Securities Administrators](#). Both these sites include search capabilities. Alternatively, Open Oil's [Aleph Search Engine](#) allows you to search public domain documents filed by oil & gas and mining companies to financial regulators around the world. Over 2 million documents are currently indexed and are searchable and more are added on a daily basis.
- **IFC and EBRD-financed projects.** The International Finance Corporation (IFC) require all IFC-financed exploitation projects since 2013 to disclose their primary contract outlining the terms of extraction. The European Bank for Reconstruction and Development have a similar policy for hydrocarbon projects since 2014. It is important to check whether IFC or EBRD financed projects have released contracts.

- d. **EITI Reporting** : After considering the issues outlined above, the multi-stakeholder group needs to agree what specific information it will include about contract transparency in the EITI Report, and the format for providing that information.

At a minimum, the report should include the following (requirement 2.4.b):

- A short summary of the government's policy on contract disclosure in the EITI Report, including commentary on relevant legal provisions, actual disclosure practices and any reforms that are planned or underway. The multi-stakeholder group may also wish to add an overview of any contracts issued in the period covered by the EITI Report that are likely to generate significant revenues.
- Where contracts are disclosed, an overview of the contracts and licenses that are publicly available, and a reference or link to where these can be accessed.
- Where contracts are disclosed, but are not easily accessible, the multi-stakeholder group could consider posting them on the EITI website. The multi-stakeholder group may wish to consider opportunities for linking this information to revenue and other data in the EITI Report.

In addition to the minimum EITI requirements, the MSG may also wish to discuss the following:

- Would contract disclosure help address the multi-stakeholder group's objectives or priorities?
- What format of disclosure is most appropriate?
- Which contracts should be prioritised?

Validation has shown that it has sometimes been difficult to verify compliance with certain EITI requirements in the absence of information within the contracts themselves. This in particular relates to

social expenditures that are mandated by contracts (EITI Requirement 6.1)⁶, or infrastructure and barter arrangements (EITI Requirement 4.3)⁷, where access to the contract may assist stakeholders to design an appropriate disclosure regime.

Box 4 – Making contracts easily accessible

Contracts and their annexes and amendments should be easy to find, browse, search and use. Governments can ensure accessibility in the following ways:

- **Format:** Most countries publish contracts/licenses as image files. These file formats can make the information in contracts/licenses harder to use because the text within these files often cannot be searched or copied. To help users, best practice is to use open file formats that allow for easy searching and for text to be copied for reuse.
- **Open License:** Some contract portals have licensing requirements that restrict certain types of uses. These licensing laws can restrict citizen engagement and reuse of contracts/licenses. To remove these restrictions, contracts/licenses should be published under an open license.
- **Metadata:** Many contract portals simply list contract documents by their names or reference numbers making it hard for normal citizens to easily find what they are looking for. Recognizing these challenges, the best practice contract portals publish documents with additional information, known as metadata, that allows for documents to be organized by subject matter making it easier for people to find what they are looking for.
- **Connectedness:** Contract portals may also aim to connect contract documentation that may be managed by numerous different agencies within government. As an example, for a single project, the ministry of mines might have the main development contract, the ministry of labour might have a local content agreement, while the ministry of finance might have a state-equity agreement. If disclosures are unconnected, citizens would have to know to go to all three different ministries to find all these documents. However, a connected contract portal would bring these disclosures together in one place.

- e. **Public debate:** In order to be useful and contribute to public debate, the EITI Report must be comprehensible (Requirement 7.1). Where contracts are published, the multi-stakeholder group may wish to review capacity building activities necessary to ensure effective common understanding of the contracts within the multi-stakeholder group and among other key stakeholders with a view to ensuring effective and sound use of the disclosed contract information.

Box 5 – Maximising public education and outreach

⁶ EITI Guidance note 17 on social expenditures: <https://eiti.org/document/guidance-note-on-social-expenditures>

⁷ EITI Guidance note 15 on infrastructure provisions and barter arrangements: <https://eiti.org/document/guidance-note-on-infrastructure-provisions-barter-arrangements>

Public communication is critical if a country is to derive the maximum governance benefits from disclosure. The combination of disclosure of the documents and an effective commitment to public education opens opportunities for greater trust and stronger oversight. Among the tools that implementing countries can consider are:

Technological/information tools:

- ***Plain-language explanations to facilitate broader understanding.*** Plain-language summaries of key terms can give visitors to the site an opportunity to more easily sort through large documents and analyse aspects of the contract that they are particularly interested in. The government of Guinea pioneered this approach via www.contratsminiersguinee.org, which builds on technology being developed by the global ResourceContracts.org project. Since then the Philippines, Sierra Leone, Mongolia, and the DRC have all started to use the platform.
- ***Linkages between contract terms and other EITI reporting data.*** Contract disclosure may provide context that facilitates the analysis and understanding of revenue flows and other data. Multi-stakeholder groups should consider how the information in contracts can be displayed alongside other EITI data in order to increase usefulness and comprehensibility.
- ***Linkages to registry of licenses.*** EITI requirement 2.3 states that implementing countries should maintain a publicly available register or cadastre system that contains timely and comprehensive information on each license holder, the coordinates of the license area, the date of application, award and termination of the license, as well as on the commodity being produced. Disclosing the full text of licenses (and associated contracts) as part of such a register or cadaster system could streamline the disclosure process as part of a mainstreamed approach.

Training and outreach:

- ***Public forums to discuss contract terms and their implementation.*** Such forums provide particular opportunities for company and government officials to share key facts with citizens and build public trust.
- ***Trainings.*** Multi-stakeholder groups and their partners can also organise trainings to help local government officials, journalists, civil society groups or other constituencies to better understand the nuances of extractive industry contracts and their impact on extractive industry governance. These events can help dispel common myths about petroleum and mineral contracts and can facilitate more constructive public-private dialogue.

4. Country examples

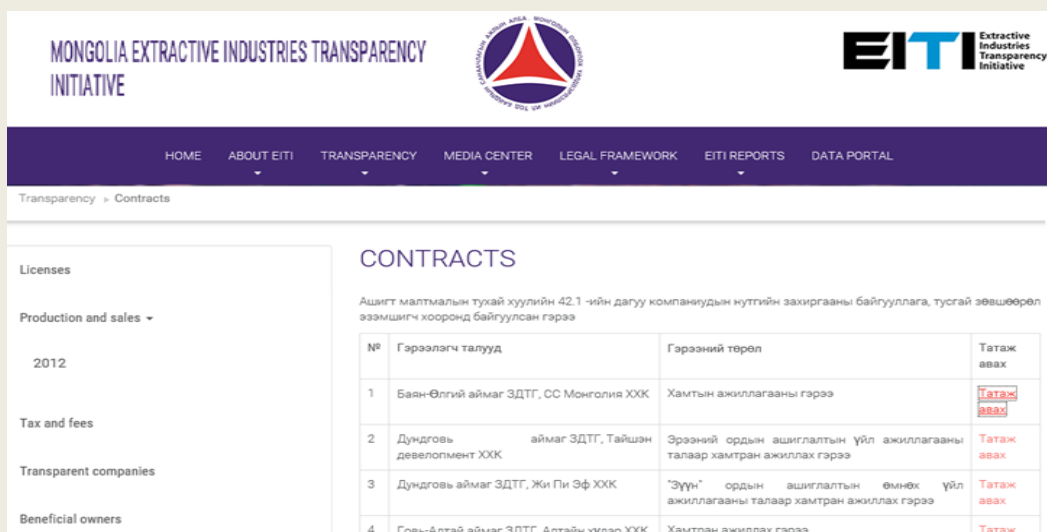
EITI implementing countries have carried out innovative work on a wide range of issues relating to contract disclosure. The following examples aim to capture this diversity.

- Forum for debate.*** In Myanmar, while contracts are not disclosed due to confidentiality provisions, discussions within the EITI process resulted in contract disclosure being included as

one of the key recommendations in the first MEITI report. In Mongolia, an EITI working group on contract disclosure was established in 2015 and, working in collaboration with the Petroleum Authority of Mongolia, ensured that confidentiality clauses were removed from new model production-sharing agreement.

Box 5 – Example from Mongolia

The 2013 Mongolia EITI Report recommended that the National Council should work with the Ministry of Mines to ensure that information on contracts is made public in accordance with government policy. To follow up on this recommendation, the Government of Mongolia has taken several actions on the disclosure of contracts and licenses, including the passing of legislation to make petroleum PSAs publicly available, publication of 12 contracts on the EITI Mongolia website and development of a contracts portal in 2016 with over 30 contracts initially published.



The screenshot shows the EITI Mongolia website's 'CONTRACTS' page. It features a navigation menu with options like HOME, ABOUT EITI, TRANSPARENCY, MEDIA CENTER, LEGAL FRAMEWORK, EITI REPORTS, and DATA PORTAL. Below the menu, there's a sidebar with categories like Licenses, Production and sales, Tax and fees, Transparent companies, and Beneficial owners. The main content area displays a table of contracts with the following data:

№	Гэрээлэгч талууд	Гэрээний төрөл	Татаж авах
1	Баян-Өлгий аймаг ЗДТГ, СС Монголиа ХХК	Хамтын ажиллагааны гэрээ	Татаж авах
2	Дундговь аймаг ЗДТГ, Тайшэн дeвeлoпмeнт ХХК	Эрээний ордын ашиглалтын үйл ажиллагааны талаар хамтран ажиллах гэрээ	Татаж авах
3	Дундговь аймаг ЗДТГ, Жи Пи Эф ХХК	"Эүүн" ордын ашиглалтын өмнөх үйл ажиллагааны талаар хамтран ажиллах гэрээ	Татаж авах
4	Говь-Алтай аймаг ЗДТГ, Алтайн хүдэр ХХК	Хамтран ажиллах гэрээ	Татаж авах

Source: EITI Mongolia, <http://www.eitimongolia.mn/en/node/4875>

- b. **Facilitating disclosures.*** Timor–Leste has disclosed petroleum contracts following legal reform in 2005, but accessibility on a government website has been inconsistent. The multi-stakeholder group has identified contract disclosure as a work plan priority to ensure that all contracts are easily accessible on the petroleum ministry’s website. In Malawi, the EITI MSG has been a vehicle for advocates of disclosure inside and outside government to move the agenda forward. As part of preparations for their first EITI report, the Malawi EITI tasked the Independent Administrator

- with requesting contracts from reporting companies. These contracts are now all online on ResourceContracts.org.
- c. ***Securing buy-in.*** In the Philippines, despite a requirement to disclose contracts, the private sector was very cautious about disclosure citing that this could lead to the release of commercially sensitive information. To ease these concerns, PHEITI set up a sub-committee to review all contracts before they were released to confirm that there was no commercially sensitive information contained within them. The committee was chaired by a prominent lawyer who was respected by all stakeholders. After the review, the committee agreed to publish all documents without redactions.
- d. ***Dissemination of contracts.*** National EITI websites host disclosed contracts in a number of EITI countries including [Chad](#), [Republic of Congo](#), the [Democratic Republic of Congo \(DRC\)](#), [Liberia](#), [Philippines](#) and [Senegal](#).
- e. ***Sector-wide legislation.*** Sector-wide legislation implementing the wider principles of EITI has also been used to enshrine the principles of contract disclosure in law. In Liberia, the LEITI Act (2009) calls for the “public disclosure of contracts and concessions bearing relationship with the extraction of forest and mineral resources.” In Tanzania, the Extractive Industries Transparency Act (2015) requires that all new concessions, contracts and licenses should be made public.

Box 6 – Example from Liberia

In **Liberia**, LEITI hosts a contracts and concession library that contains all extractive contracts signed by the government. The LEITI Act (2009) mandates LEITI to “To promote the public disclosure of contracts and concessions bearing relationship with the extraction of forest and mineral resources”.

Accordingly, the LEITI Secretariat in 2012 secured and uploaded to its website for public consumption, more than 100 concessions agreements, contracts, permits, and licenses in respect of the oil, mining, forestry, and agriculture sectors. Hard copies of these assigned rights are available at the office of the Secretariat.

The LEITI Secretariat recognizes that it remains challenging for the average citizen to understand the terms and provisions due to their complex legal nature. LEITI has therefore secured legal services experts to produce easy-to-read versions of all concessions agreements within the oil, mining, agriculture, and forestry sectors. These will summarize the fiscal terms, contract start/end dates, community benefits, and other key provisions on the agreements.



- f. **Advancing understanding.** The disclosure of contracts is not an end in itself. For public contracts to contribute to strengthened governance they must be used. National EITI efforts can help to build capacity in analyzing and monitoring contracts. In Liberia, for example, EITI has prepared a [simplified matrix](#) for including comparative information and summaries for 30 mining, oil and gas, forestry and agriculture contracts. These have been used in outreach to host communities to build their capacity to both understand and monitor implementation. Elsewhere, several countries have included strengthening capacity and public awareness of contracts in their 2016 workplans. The Republic of Congo, for example, has noted that the complexity of extractives contracts presents a challenge for the effective functioning of the MSG and has budgeted for two capacity building workshops targeted at MSG members as well as CSOs, media and parliamentarians.

Further references:

For further information, please see:

- Natural Resource Governance Institute (NRGI), 2017, *"Past the Tipping Point? Contract Disclosure within EITI"*, <https://resourcegovernance.org/analysis-tools/publications/past-tipping-point>
- Natural Resource Governance Institute (NRGI), 2016, *"Five Steps to Disclosing Contracts and Licenses in EITI"*, https://resourcegovernance.org/sites/default/files/nrgi_EITI-Contracts.pdf
- OpenOil, 2012, *"Understanding Oil Contracts"*, <http://openoil.net/understanding-oil-contracts/>

- International Senior Lawyers Project (ISLP), OpenOil, the Vale Columbia Center on Sustainable International Investment (VCC), and Natural Resource Governance Institute (NRGI), 2013, “*Mining Contracts: How to read and understand them*”, <https://eiti.org/sites/default/files/documents/mining-contracts-how-to-read-and-understand-them.pdf>
- ResourceContracts, Directory of Petroleum and Mineral Contracts: <http://www.resourcecontracts.org/> Revenue Watch, 2009, “*Contracts Confidential: Ending Secret Deals in the Extractive Industries*”, <http://www.resourcegovernance.org/sites/default/files/RWI-Contracts-Confidential.pdf>.
- Open Contracting Partnership: www.open-contracting.org
- IMF, 2007, “*Guide on Resource Revenue Transparency*”, *The Fiscal Regime and Government “Take”* (p.17) <https://www.imf.org/external/np/pp/2007/eng/101907g.pdf>
- World Bank, 2017, EI Sourcebook, Good-Fit Practice Activities in the International Oil, Gas & Mining Industries, Chapter 5: Policy, Legal and Contractual Framework, http://www.eisourcebook.org/642_5PolicyLegalandContractualFramework.html United Nations OHCHR, Principles for responsible contracts integrating the management of human rights risks into state – investor contract negotiations (p.32),
- Kosmos Energy, « Transparency » (disclosure of contracts) : <http://www.kosmosenergy.com/responsibility/transparency.php>

For country examples of contract disclosure, please see below:

- [Afghanistan](https://mom.gov.af/en/page/momp-contracts/1384), Ministry of Mines and Petroleum website: <https://mom.gov.af/en/page/momp-contracts/1384>
- [Democratic Republic of Congo](http://mines-rdc.cd/fr/index.php/contrats-des-ressources-naturelles/contrats-miniers), Ministry of Mines website, <http://mines-rdc.cd/fr/index.php/contrats-des-ressources-naturelles/contrats-miniers>
- [Guinea](http://www.contratsminiersguinee.org/about/projets.html), National Mines Commission, <http://www.contratsminiersguinee.org/about/projets.html>
- [Mali](http://www.mines.gouv.ml/conventions-avec-les-soci%C3%A9t%C3%A9s-min%C3%A8res), Ministry of Mines website: <http://www.mines.gouv.ml/conventions-avec-les-soci%C3%A9t%C3%A9s-min%C3%A8res>
- [Mozambique](http://www.mireme.gov.mz/index.php?option=com_phocadownload&view=category&id=8:contratos-de-pesquisa-producao&Itemid=160), Ministry of Mineral Resources and Energy website: http://www.mireme.gov.mz/index.php?option=com_phocadownload&view=category&id=8:contratos-de-pesquisa-producao&Itemid=160
- [Philippines](http://contracts.ph-eiti.org/), Open Contract Portal, <http://contracts.ph-eiti.org/>
- [Republic of Congo](http://www.itie-congo.org/index.php/2016-08-04-12-57-07/contrat-de-partage-de-production), EITI website, <http://www.itie-congo.org/index.php/2016-08-04-12-57-07/contrat-de-partage-de-production>
- [Timor Leste](http://www.anp-tl.org/webs/anptlweb.nsf/vwAll/JPDA), National Petroleum Auditory website, <http://www.anp-tl.org/webs/anptlweb.nsf/vwAll/JPDA>

Further information on contract negotiation is available through the *OECD Guidance to assemble and manage multidisciplinary teams for extract contract negotiations*:

<http://www.oecd.org/dev/guidance-to-assemble-and-manage-multidisciplinary-teams-for-extractives-contract-negotiations-9789264274914-en.htm>