global witness

FIVE PRINCIPLES FOR A POST REFERENDUM OIL DEAL IN SUDAN

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Introduction

> *"Unless international support is significantly increased to help north and south agree on the foundations of their future, the elections and referendum may throw Sudan back into civil war"*
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> Lt. Gen. Lazarus Sumbeiywo, chief mediator, and former US Special Envoy, John Danforth, both of whom played key roles in the north-south peace process, January 2010[1]

For the past five years, Sudan's oil revenues have been shared between the federal government in Khartoum and the Government of Southern Sudan in Juba, as well as, to a lesser extent, the state governments of the areas in which the oil was produced. This wealth sharing was mandated in the 2005 Comprehensive Peace Agreement that brought an end to the conflict between north and south Sudan – Africa's longest-running civil war. The $8 billion that have flowed from north to south as a result have played a large part in stopping that peace agreement from falling apart. However, the wealth sharing agreement comes to an end in January 2011, at the same time that a referendum is to be held on southern independence that is likely to see a landslide vote by southerners in favour of secession.

The precariousness of the situation cannot be overstated. Oil matters to the north: oil revenues accounted for 50% of domestic revenue and 93% of exports in 2009.[2] Yet the majority of the oil is in the south, which could be an independent country in 2011. It is difficult to envisage any country willingly accepting the potential loss of such a large proportion of its income. Both sides appear to be preparing for the worst, with armies from north and south stationed on the border. Last time there was large-scale conflict between north and south Sudan, the war lasted 22 years, 1.5 million people were killed and four out of every five people in the south had to flee their homes at some point.

The main hope of staving off a return to conflict is by negotiating a new oil deal between north and south. There are lots of issues that need to be included in such a deal, including the long-delayed demarcation of the north-south border, what happens to oil companies operating in the south if the south becomes independent, what happens to oil blocks that straddle the north-south border, and what happens to the stakes the that Sudanese and South Sudanese state owned oil companies have in various oil blocks.

However, the most important issue that a new oil deal will have to address is how the oil revenues can be equitably split between north and south. If the south becomes an independent country, it will be landlocked and have to depend on pipelines running through the north in order to export its oil.[a] In other words, if the oil, and therefore the oil revenues, are to keep flowing, north and south will have to cooperate. The financial imperative for both sides to negotiate such a deal is hard to underestimate; indeed the southern government currently gets 98% of its income from oil.[3] A halt in such revenue flows, even if temporary, would be disastrous.

The two parties that signed the peace agreement – the National Congress Party (NCP), the ruling party in Khartoum, and the Sudan People's Liberation Movement (SPLM), which became the ruling party in Juba – signed a Memorandum of Understanding (MoU) on 23 June 2010 on the structure and framework of the post-referendum negotiations.[4] The negotiations will consider what will happen in the event that the referendum on southern independence results in a vote for unity, and what will happen if it results in a vote for independence. The Memorandum is an agreement on how the talks shall be structured, that includes division of the negotiations between four working groups: on citizenship, on security, on financial, economic

[a] Although there have been proposals to build a pipeline from Southern Sudan to the Kenyan coast, it is impossible that such a pipeline could be built by 2011, and the southern government could not afford to halt oil exports while waiting for the pipeline to be built. There is also a question mark over whether there is enough oil in Southern Sudan to make building such a pipeline economically viable.

and natural resources issues, and on international treaties and legal issues. The post-referendum negotiations themselves are scheduled to start on 5 July 2010 and are due to be facilitated by the African Union with support from the UN and the Inter-Governmental Authority on Development (IGAD).

While there are numerous important issues to be discussed at the negotiations – not least the rights of the several million southerners living in north Sudan (as well as the mainly northern oil workers living in Southern Sudan) if the south becomes independent, and the status of the joint north-south military units that have been set up under the peace agreement – the key issue is what happens to the oil.[5] Indeed, the US Special Envoy to Sudan has stated that without a new oil deal and an agreement on the north-south boundary, the odds of a return to violence are very high.[6]

> *"Khartoum and Juba are running out of time to resolve disputes over the north-south border along which most of Sudan's oil reserves lie or to formulate a post-2011 wealth-sharing deal, which we judge are key to preserving the peace. While a renewed conflict could be limited to proxy fighting or skirmishes focused around individual oilfields, both sides` arms purchases indicate their anticipation of more widespread conflict"*
>
> US National Intelligence Director Dennis Blair, February 2010 [7]

This document sets out Global Witness' recommendations for the principles of a new oil deal in Sudan. These are derived from our investigation into the current oil wealth sharing agreement;[8] from our experience in working on oil and transparency issues in other countries including Angola, Equatorial Guinea, the Republic of Congo, Cambodia and East Timor; from our experience in setting up the Publish What You Pay coalition of NGOs;[9] and from our pivotal role in shaping the Extractive Industries Transparency Initiative (EITI). The EITI is a coalition of governments, companies and civil society groups that aims to strengthen governance by improving transparency and accountability in the extractive sector.[10]

A question mark over the fairness of the current wealth sharing agreement

The wealth sharing agreement of the Comprehensive Peace Agreement specifies that the southern government should receive half of the revenues from the oil extracted from southern wells. In some ways this agreement has worked well – $8 billion has been transferred from north to south since the peace agreement was signed and this has undoubtedly helped to keep the peace. However, lots of southerners believe that their government does not receive their fair share of oil revenues. In 2009, Global Witness uncovered evidence of discrepancies between the oil production figures published by the federal government in Khartoum and those provided by the main oil company operating in the country.[11] While it is not possible to know which figure – government or company – is the correct one, they cannot both be right. Were the company's figures to be proved correct, it would imply that considerably less money had been shared with the south than is due under the peace agreement.

Principle 1: openness and full public disclosure should be built into the deal

Negotiating a new oil deal presents the opportunity to learn from the mistakes of the past (see box) by re-designing the wealth sharing agreement. The new oil deal should include provisions for the fullest possible disclosure of information to the public, including, at minimum, full public disclosure of the deal itself, regular public disclosure of the oil revenues and publication of all oil concession and pipeline contracts. This should happen no matter what the outcome of the referendum. Transparency is in the best interests of almost everyone concerned. Sudanese citizens would get the basic information they need to call their governments to account over the management of their natural resource revenues. Companies would get some protection from allegations of complicity in corruption and get a more level playing field with competitors. The Sudanese governments – federal and southern – would get to create a more favourable investment climate and potentially get to find out about corrupt individuals within their ranks and increase the revenues flowing into their coffers. For example, it has been claimed that the Nigeria Extractive Industries Transparency Initiative generated approximately US$1 billion extra for the Nigerian government from the oil and gas industry in 2004 and 2005 as a result of the checks it initiated.[12]

Transparency of oil revenue data

Sudan should use the opportunity afforded by the renegotiation of the wealth sharing agreement to institute a system of double disclosure of oil revenues, by the government and the companies. In other words, both north and south of the border, oil companies should publish what they pay and the governments should publish what payments they receive from the companies. An independent auditor should check that the two sets of figures match and civil society should watchdog the whole process. This double disclosure system is based on the principles enshrined in the Extractive Industries Transparency Initiative.[13]

If Southern Sudan becomes independent, it should apply to become an EITI candidate country and work towards EITI validation. An independent Southern Sudan is likely face challenges with respect to the ability of civil society groups to carry out the monitoring of government and company disclosures required by EITI: after being at war for two generations, the south's civil society - including NGOs, the media and academia – have been severely hampered. Sudan's donors should fund capacity building measures in the south to train its nascent civil society groups in how to perform this role.

Sudan itself may not be eligible to join the Initiative because of the core principle that civil society plays a monitoring role which of course requires them to have a free voice in which to express any misgivings. This is not the case in Sudan. It is worth noting here that Ethiopia applied to become an EITI candidate country in 2009, but concerns that a restrictive proclamation on the regulation of NGOs would mean that civil society would not be able to freely and actively participate in the EITI process meant that Ethiopia was refused EITI candidate status.[14] It is likely that Sudan would be similarly refused.

These issues do not prevent Sudan from implementing EITI-like principles of double disclosure, providing that it showcases the inclusion of critical voices from civil society. Sudan's donors should keep a close eye on the freedom of civil society to speak out on such issues.

Three countries have achieved EITI compliant status – two of which, Liberia and East Timor, had been previously devastated by conflict – and 28 countries are EITI candidates. The candidates include other conflict-affected countries such as Iraq, Afghanistan and the Democratic Republic of Congo. Most major oil companies support the EITI. Indeed, the Chinese state-owned oil company, CNPC, the main oil company operating in Sudan, is one of the three companies selected for the EITI steering group in Iraq. The fact that Iraq has recently signed up means that key documentation on how the EITI works is now available in Arabic.

Double disclosure has additional advantages in Sudan where any new oil deal is suffer from the problem that both sides are likely to be concerned as to whether the other is playing fairly. It is not an exaggeration to say that such suspicions could ultimately end in war. In addition, signing up to EITI, or enshrining EITI-like principles, would help make Sudan a more attractive place in which to invest – something that is likely to be a considerable problem for an independent Southern Sudan.

Information about the oil sector should be widely and pro-actively disseminated. At present, the Ministry of Finance and National Economy publishes oil figures on its website, but the numbers are often released more than half a year late, and very few people, even those whose jobs touch on the oil revenue sharing, are aware that such figures are available. This is perhaps not surprising in a place where electricity, let alone computers and internet access, is a luxury. The new oil deal should include a commitment by both sides to disseminate, as widely as possible, information on how much oil has been produced and how much money the government is receiving. In Nigeria, this sort of information has been published as a hugely popular supplement to its newspapers. In Liberia, a radio soap opera centred on natural resource revenues was launched.[15]

Contract transparency

> *"Good practice as far as disclosure is concerned would at least include ex post publication of contract awards and terms"*
>
> International Monetary Fund[16]

Under the current wealth sharing agreement, it is necessary to know the details from each of the Production Sharing Agreements and each of Crude Oil Pipeline Agreements signed between the Sudanese government and the oil companies in order to know how much money should be transferred from Khartoum to Juba. The Comprehensive Peace Agreement specified that a small number of people within the Government of Southern Sudan should be allowed access to these contracts. Some people within the southern government did – after a long delay – obtain access to the Production Sharing Agreements.[17] But it is not clear whether they were given full access to the Pipeline Agreements. Either way, it is not enough for only a small number of select people to see them; Sudanese citizens and others in the government must have access as well. The outcome of the current arrangements is that only a small, select number of people are in a position to be able to determine that revenue sharing is being carried out according to the agreement; this is not an acceptable position given that so much money, and, ultimately, the peace of Africa's largest country, is at stake.

There is a growing international call to make the terms of oil contracts available to the public. The IMF recommends that all countries, as a matter of good practice, disclose comprehensive details of all signed contracts.[18] Sudan's neighbour, Egypt, has published its oil contracts[19] and other countries have made extractive sector contracts publicly available, including East Timor, Peru, and Ecuador.[20] Sudan's new oil deal should include provisions for all of the oil contracts to be made public.

It is in the interests of both the NCP and the SPLM to make the contracts publicly available so that both can know if the other has altered the contracts in any way and both can check that the revenue sharing is being carried out fairly. If the south becomes independent, contracts for companies operating in the south will have to be altered if only to the extent that the agreement will have to be signed with the new Government of Southern Sudan rather than the Government of Sudan.

The negotiations over the split of Sudan's debts and assets between north and south will not be possible without transparency over fundamental details of the Crude Oil Pipeline Agreements. At present, because the terms of the agreements are not known, it is not known whether the pipelines are the property of the oil companies or whether they have reverted to become the property of the Sudanese government.

Principle 2: compliance with the new oil deal should be easily verifiable

Compliance with the current oil wealth sharing agreement is extremely difficult to verify. In order to know that oil revenues are being divided up fairly, it is necessary to know the volume of oil that is produced in southern oil wells; the price of every sale of oil made by the national oil company, Sudapet; the investment costs reclaimed by the oil companies; the management fees charged by Sudapet; and the pipeline fees charged by the pipeline companies. Having to be sure of so many factors makes verification unnecessarily difficult. In addition, some of these factors are particularly difficult to verify.

While oil volume is the simplest to verify – a commodity that is measured in the millions of barrels is difficult to hide – oil sale price and the costs claimed back by the oil companies are very difficult to verify. Sale price is a private contract between buyer and seller; it would in theory be possible to audit such sales if the auditor were given access to the sales contracts and bank accounts. However, all that would be needed for such a system to go wrong would be one individual setting up a parallel system of contracts and bank accounts – a second set of books. Such problems occurred during the Iraq oil-for-food scandal. Determining that an oil company's investment costs are correct would not only require auditing the company's books but also carrying out on-the-ground verification of their investments.

If the new oil deal is to be a success – whether it ends up being for a united Sudan or two independent countries – the following should be avoided: an oil deal that is dependent on oil price or on the oil companies' costs; an oil deal that requires several different factors to be verified; and an oil deal that requires relying on figures provided by the oil companies. For example, if the negotiated deal requires the volume of oil produced or transported along a pipeline to be determined, the government should not rely on oil companies to tell them these figures as such a system contains an inherent risk that the oil companies could under-declare their production. Allegations of under-reporting are regularly thrown at oil companies worldwide; for example the Nigeria Extractive Industries Transparency Initiative identified a key weakness as being the government's reliance on oil companies' figures. Worryingly, the ex Minister of Energy and Mining, Hassan al-Zubeir, stated in March 2010 that the government could be sure of its production figures because they received daily production reports from the oil companies. There was no reference to government verification of the figures.[21] The Sudanese government should not take oil companies' figures at face value.

The two most frequently expressed options for a future oil deal in Sudan are (1) dividing revenues between north and south on a percentage basis in a similar vein to the current agreement, and (2) via fees, with the north charging the south for the use of its pipelines and export facilities. Fees are more easily verified than a percentage split arrangement. If, for example, a per barrel fee was charged for the use of the pipelines, the only factor that would need to be verified would be the volume of oil transported through the pipeline: something that is relatively simple to do. It is not quite a simple as just measuring the volume of oil put into and taken out of the pipeline, as there is some processing that removes water and therefore changes the volume, but it is still true that verifying the volume of a tangible commodity is simpler than verifying easy-to-fake sales contracts.

Principle 3: implementation of the new oil deal should be independently monitored

Any system operating in an environment where there are governance challenges – in this case where both sides are likely to suspect the other of cheating – will need a robust set of checks and balances in order to operate with transparency and fairness, and hence operate sustainably. The current wealth sharing agreement leaves the federal government in Khartoum in sole charge of reporting how much money it has made from oil, with the lack of transparency leading to the south suspecting the north of 'cheating'.

The key aspects of the new oil deal's implementation should be overseen by an independent monitor that is accepted by both sides, given free access to relevant areas and people, and funded by Sudan's donors. The monitor should publish regular reports on the functioning of the oil deal, and those reports should be made public for all to see in order to build trust in the agreement. For example, if the new oil deal involves the south paying a fee for the use of the pipelines running through the north, and this fee is dependent on the volume of oil transported, then the monitor should verify the volumes of oil that actually are transported. If the oil arrangements depend on other factors, such as oil price, then the monitor should verify that oil price.

In other words, the monitor should focus on ground truthing and evidence gathering. By observing the functioning of the system, it should identify systemic weaknesses and make recommendations for remedies. It should have an official but independent role: it should not associate itself with any stakeholder but should be in regular contact with all of them, including civil society groups. Independent monitoring is a tried and tested means, particularly in the forest sector, of providing a measure of assurance that countries are implementing the governance reforms they claim to be.

In the future, if Southern Sudan becomes independent, the new oil deal could involve an improved system in which both sides would need to verify the actions of the other. For example, if the oil deal were to involve fees paid by the south for the use of the pipeline – the most frequently suggested option – and if the north was to have the monopoly on pipeline exports of oil from the south, then the south would know the volume of oil put into the pipeline but would need to verify the amount reaching the point of export, while the north would know the volume reaching the end of the pipeline but would need to verify that all the oil produced was being loaded into the pipeline.

Here a word of caution: providing for the Sudanese national oil company, Sudapet, and the South Sudanese state-owned oil company, Nilepet, to have equity stakes in all of the oil blocks, north and south of the border,[b] will not provide adequate oversight. Sudapet does not have a reputation for openness – for example the IMF has repeatedly requested, to no avail, that audits of Sudapet that were carried out in 2004 and 2005 be published.[22] In addition, the World Bank has complained that the government's oil-related 'regulatory functions are not independent of its commercial activities': in other words, that Sudapet is responsible both for selling oil and regulating the sale of oil. Nilepet, on the other hand, has virtually no experience as an oil company and is therefore not likely to be in a position to monitor the behaviour of fellow equity members.

Principle 4: there should be a dispute resolution mechanism built into the deal

Despite any efforts to ensure that the oil deal reached is as robust as possible, the risk remains that disputes will arise. Any new oil deal is likely to involve a lot of money - $8 billion have been transferred from north to south under the current wealth sharing agreement – and the money is likely to continue to represent the overwhelming majority of the southern government's income, whether independent or not. Generating large sums of money in an environment of mistrust and a history of open conflict is fertile ground for disputes. Indeed, there have been numerous disagreements between the NCP and SPLM over the implementation of the Comprehensive Peace Agreement ever since it was signed in 2005. Given the high stakes involved – it is plausible that disagreements could escalate into conflict – there should be a dispute resolution mechanism built into the agreement.

The mechanism should be a tiered process where disputes are initially negotiated in mediation and then, if agreement cannot be reached, elevated to an adjudicative process, like arbitration, where a binding decision is made by a neutral third party. The mediation could be carried out with the advice of the independent monitor. Sudan has previously used a tribunal of the Permanent Court of Arbitration in The Hague to help settle the apparently intractable dispute over the boundaries of Abyei, an oil-rich region in the centre of the country.

Principle 5: a clean slate for the new oil deal – audit the current agreement

A financial audit should be conducted of oil revenue sharing under the Comprehensive Peace Agreement in order to build trust between the two parties. Many southerners have long held suspicions that the country's oil revenues have not been shared out fairly. Indeed, Global Witness' findings that the government's and oil company's production figures do not match raises the possibility that the federal government in Khartoum has understated its oil production and therefore deprived the southern government of revenues due to it under the Comprehensive Peace Agreement.

Both parties, NCP and SPLM, have agreed to undertake a financial audit of the revenue sharing. The two parties agreed in writing to conduct such an audit in the communiqué that came out of the trilateral talks hosted by the US Special Envoy on Sudan.[23] They also agreed to the audit at the October 2009 meeting of the wealth sharing sub-committee of the Assessment and Evaluation Commission, the internationally-chaired body set up by the Comprehensive Peace Agreement to oversee its implementation. The Norwegians have drafted Terms of Reference for the audit, but nine months after both sides agreed to it, these have still not been signed off.

[b] At present, Sudapet has an equity stake in all of the Sudanese oil blocks ranging from 5% to 34%; Nilepet has – or is working towards having – 10% equity stakes in two southern blocks, 5B and B, neither of which currently produce any oil.

The new oil deal should include an agreement on the Terms of Reference for the financial audit and an agreement on how the audit's findings will be implemented – both from any systemic weaknesses identified and any money owed by one side to the other. The audit should look at oil production in all blocks, north and south, and should go back to 2005, when revenue sharing commenced. The auditor should have access to the oil companies' books, the government's books and to records from the oil metering stations in the field. If oil production is confirmed to have been higher than that published by the Khartoum government, the oil revenue arrears owed to the Government of Southern Sudan and to the governments of the oil-producing states should be paid.

Conclusion

The importance of agreeing a new oil deal in Sudan, and getting the details of such a deal right cannot be overstated. In October 2007, suspicions over whether oil revenues were being shared fairly caused the Comprehensive Peace Agreement to come close to falling apart, when the SPLM temporarily pulled out of the power sharing government.[24] There is such a lot of money at stake – the Comprehensive Peace Agreement has overseen the transfer of $8 billion from north to south since 2005 – and such a lot of mistrust between the two parties, that any new oil deal has to have checks and balances in it in order to ensure that it stands the test of time. It the deal goes wrong – no matter what the outcome of the referendum – it is difficult to see it ending in anything but military battles for control of the oil fields.

The parties, negotiators and their advisers should make use of two additional sets of guidelines when planning the new oil deal. The first is the IMF's Guide on Resource Revenue Transparency which it launched in 2005. The Guide provides advice on the best practice for managing resource revenues transparently.[25] Whereas the EITI focuses primarily on the transparency of revenue payments and receipts, the IMF Guide also looks at wider issues such as dealing with volatile revenue flows, which have been a problem in Sudan. The second is the Natural Resource Charter, an initiative set up by a group of high- profile economists, lawyers and political scientists to help governments and societies harness the opportunities created by natural resources. The Charter embodies twelve principles aimed at policy makers in resource rich countries on how to better manage natural resource revenues.[26] Information provision underpins the Charter, as a tool to achieve better governance and more informed decision making.

"We have to get agreements on the post-2011 issues of which oil revenue allocation is the most important issue"

General Scott Gration, the US Special Envoy to Sudan, May 2010[27]

This Global Witness document presents a number of clear recommendations that if agreed to by the parties would go a considerable way to helping ensure that any new oil deal is robust enough to stand up to the challenges that will no doubt come its way.

A new oil deal should include, under both a scenario of unity or of secession:

- a commitment from the SPLM that Southern Sudan will sign up to the EITI if Southern Sudan becomes an independent country
- a commitment from the NCP that Sudan will adopt EITI-like measures in the management of oil revenues, irrespective of the outcome of the referendum
- a commitment from both parties that information about the oil sector will be widely and pro-actively disseminated
- provisions for all of the oil contracts to be made public
- a simple system of sharing oil revenues that is easy to verify; a system involving pipeline fees is to be preferred over a system of dividing up oil revenues via a percentage split
- a commitment from both parties that the deal will be overseen by an independent monitor
- a dispute resolution mechanism
- an agreement on the Terms of Reference for the retrospective financial audit of the existing wealth sharing agreement, and an agreement on how the audit's findings will be implemented.

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[1] Quoted in Sudan Tribune, Sudan's CPA partners hand post referendum arrangements to AU, 30 June 2010, http://www.sudantribune.com/spip.php?article35526

[2] International Monetary Fund, Sudan program note, 21 April 2010, http://www.imf.org/external/np/country/notes/sudan.htm

[3] Government of Southern Sudan, Approved budget 2010, Ministry of Finance and Economic Planning, http://www.goss-online.org/magnoliaPublic/en/ministries/Finance/mainColumnParagraphs/0/content_files/file20/Budget%202010%20-%20Final.pdf

[4] Mekelle Memorandum of Understanding between the NCP and SPLM on post-referendum issues and arrangements, signed by Idris Abdulgadir on behalf of the NCP and Pagan Amum Okiech on behalf of the SPLM, 23 June 2010

[5] The United States Institute of Peace states that some issues "are more important than others: oil, citizenship and security arrangements rise to the top of the list" but that "boundaries and oil issues must be first in line". Scenarios for Sudan post 2011

[6] Hearing of the US Senate Foreign Relations Committee, Sudan: a critical moment for the CPA, Darfur and the region, 12 May 2010

[7] Testimony of US National Intelligence Director Dennis Blair at the US House Select Intelligence hearing on annual threats assessment, 3 February 2010

[8] See Global Witness 2009, Fuelling mistrust, the need for transparency in Sudan's oil industry, www.globalwitness.org/fuellingmistrust.

[9] Publish What You Pay, http://www.publishwhatyoupay.org/

[10] Extractive Industries Transparency Initiative, http://eiti.org/

[11] Global Witness 2009, Fuelling mistrust, the need for transparency in Sudan's oil industry, www.globalwitness.org/fuellingmistrust

[12] Vanguard (Nigeria), NIETI [sic] (Nigeria Extractive Industries Transparency Initiative) Saves Nigeria $1 Billion – Okogwu, 2 January 2007

[13] Extractive Industries Transparency Initiative, http://eiti.org/

[14] Minutes of the 10th EITI board meeting, October 2009, http://eiti.org/files/Minutes%20of%20the%2010th%20EITI%20Board%20Meeting.pdf

[15] For example, the Sustainable Development Institute in Liberia ran a series of such radio programmes around the time of the presidential elections in 2005

[16] International Monetary Fund, Guide on Resource Revenue Transparency, June 2005, page 17, http://www.imf.org/external/pubs/ft/grrt/eng/060705.pdf

[17] Global Witness interview with member of the Government of Southern Sudan, December 2008. The CPA gives representatives of the SPLM the right to access the contracts, and says that the representatives shall have the right to engage technical experts and that all those who have access to the contracts will sign confidentiality agreements

[18] International Monetary Fund, Guide on Resource Revenue Transparency, June 2005, pages 19, 22 and 23, http://www.imf.org/external/pubs/ft/grrt/eng/060705.pdf

[19] International Monetary Fund, Guide on Resource Revenue Transparency, June 2005, page 19, http://www.imf.org/external/pubs/ft/grrt/eng/060705.pdf

[20] Revenue Watch Institute http://resources.revenuewatch.org/en/backgrounder/contract-transparency

[21] BBC Arabic television debate between the Sudanese Minister of Energy and Mining and Global Witness, 17 March 2010

[22] International Monetary Fund, Sudan: 2007 Article IV Consultation and Staff-Monitored Program, October 2007, http://www.imf.org/external/pubs/cat/longres.cfm?sk=21397.0; and Sudan: First Review of Performance Under the 2007-08 Staff-Monitored Program, June 2008, http://www.imf.org/external/pubs/cat/longres.cfm?sk=22011.0. Sudan usually meets the majority of the IMF's structural benchmarks under its Staff-Monitored Program; an exception is the request to publish audits of Sudapet which has been repeatedly not met

[23] Communiqué of the trilateral talks between the NCP, SPLM and US Special Envoy to Sudan, June-August 2009, entitled NCP-SPLM points of agreement

[24] United Nations Mission in Sudan, The CPA Monitor, http://www.unmis.org/english/cpaMonitor.htm

[25] International Monetary Fund, Guide on Resource Revenue Transparency, June 2005, http://www.imf.org/external/pubs/ft/grrt/eng/060705.pdf

[26] Natural Resource Charter, http://www.naturalresourcecharter.org

[27] Hearing of the US Senate Foreign Relations Committee, Sudan: a critical moment for the CPA, Darfur and the region, 12 May 2010

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