



MineHutte

Contract Transparency Mapping in Liberia's Extractive Sector

Final Report

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Submitted by MineHutte

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Acknowledgments

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Glossary

Acronym	Description
AHC	Annual Harvesting Certificate
CA	Concession Agreement
Contract	EITI Requirement 2.4 uses the term 'contract' to cover all different types of documentation which grant rights in the extractive sectors. This includes licences, concessions and mineral development agreements. For the purposes of this document contract is used in the same manner. References to concessions and licences should be taken to mean contracts covered by EITI Requirement 2.4.
CIMS	Concession Information Management System
EITI	Extractive Industries Transparency Initiative
ER	Regulations Governing Exploration Under a Mineral Exploration Licence 2010
FDA	Forestry Development Authority
FIA	Freedom of Information Act 2010
FMC	Forestry Management Contract
FR	Regulation on Tender, Award and Administration of Forest Management Contracts, Timber Sale Contracts and Major Forest Use Permits 2007
FRL	Forestry Resource Licences
FUP	Forestry Use Permit
LEITA	Liberia Extractive Industries Transparency Initiative Act 2009
LEITI	Liberia Extractive Industries Transparency Initiative
LPRA	Liberia Petroleum Regulatory Authority
MDA	Mineral Development Agreement
MMEL	Ministry of Mines and Energy of Liberia
MML	Minerals and Mining Law 2000
MOA	Ministry of Agriculture
MSG	Multi Stakeholder Group
NBC	National Bureau of Concessions
NBCA	National Bureau of Concessions Act 2010
NCMP	National Concession Map Portal
NFRL	National Forestry Reform Law 2006
NOCAL	National Oil Company of Liberia
NOCALA	National Oil Company of Liberia Act 2000
PL	Petroleum Law 2014
PPCA	Public Procurement and Concessions Act 2005
PPCAR	Public Procurement and Concessions Amended Regulations 2014
PPCC	Public Procurement and Concessions Commission
PSC	Production Sharing Contract
PUP	Private Use Permit
TSC	Timber Sale Contract
RBQ	Regulation on Bidder Qualifications 2007
RPP	Regulation on Public Participation in Promulgation of Regulations, Codes and Manuals 2007

Chapter 1: Introduction

Liberia joined the EITI in 2008, and its status of overall compliance with EITI Requirements is at 'Meaningful Progress'. Liberia has been undergoing a validation exercise in the first quarter of 2022, the results of which have not been made final at the time of the writing of this assessment.

Corruption, mismanagement and distrust around the management of natural resources partly fuelled the Civil War in the country (second civil war: 1999–2003). Therefore, the importance of transparency in resource management is particularly important in Liberia.

Contract disclosure allows for stakeholders to gauge the terms and conditions under which the government has agreed to exploitation of natural resources, and whether the terms agreed are beneficial to the country. In addition, it allows for monitoring of whether there is compliance with the terms by the parties (government and contractor) and who to hold to account for non-compliance. Review of contracts also allows stakeholders to determine what does not fall under the contractual obligations of the contractor. For example, contribution to local community expenditure can either be done voluntarily by a company or because it is covered under the legal contractual agreement.

Where the fiscal terms (tax and royalty rates etc) are decided by the government for each individual contract, the disclosure of this information allows stakeholders to compare what fiscal revenue should have been due to the government under the contract, and how much were actually received.

Liberia Contracts & EITI Requirement

For the four main natural resource sectors in Liberia, the following licences and contracts are applicable:

- Agriculture: No specific form of contract or licence applicable; Concessions are granted for agricultural purposes.
- Forestry: Long & short-term licences to harvest timber, forestry use permit and certificates to fell trees.
- Mining: Mineral Development Agreements, mining & exploration licences
- Oil & Gas: Production Sharing Agreements & reconnaissance licences.

Under the [EITI Requirement 2.4](#), 'Implementing countries are required to disclose any contracts and licenses that are granted, entered into or amended from 1 January 2021'. Under the standard, contract & licences are defined as:

Contract: 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.

Licence: 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.

Therefore, all listed licences and concessions in Liberia fall under the remit of disclosure. Comprehensive guidance from the EITI is available on Contracts and the MSG should review this [document](#).

Contract Mapping Exercise

The purpose of this report was to map the current status of contract disclosure in Liberia. Consultants undertook a review of the legislation and regulations applicable to contract disclosure (Chapter 2) and a review of the current availability and comprehensiveness of the licences & concessions disclosed on Liberia government webpages & LEITI website¹ (Chapter 3). The desk-based review was supplemented with informal interviews with the LEITI Secretariat and personnel at the Ministry of Mines & Energy, Liberia Petroleum Regulatory Authority and the National Bureau of Concessions. The initial findings and gap analysis were shared

¹ The information reflected in this report is valid for 15th March 2022, and may have changed since that time on the webpages.

with the MSG at a workshop in March, 2022. Initial recommendations were made to the MSG at the event, which are finalised in this report (Chapter 4).

Current Sources of Contract Disclosure in Liberia

There are two key categories of sources of information relevant to Liberia's disclosure. Category One sources are those which provide information on contracts. Category Two sources are those where contract documentation should be systematically disclosed. Given that one of the main challenges of Liberia under EITI Requirement 2.4 is clearly establishing a list of projects for which contracts should be disclosed, it is important to assess sources for both the full disclosure of contracts and the sources for active projects.

Figure 1: Current Sources of Contract Disclosure

CATEGORY ONE		
Source	Description	Information
National Bureau of Concessions: Concession Status List	Updated throughout the year upon the signing or issuance of a contract or amendment by the NBC or the point at which information is provided to the NBC via a concession granting entity. The list is said to be published twice per year but an up to date copy may be requested from the NBC. Contracts are not available, listing of contracts only.	Lists concessions across the agriculture, mining, forestry and public private partnership sectors. Detailed by: <ul style="list-style-type: none"> Number Name Activity Effective Date End Date Duration Past Amendment Review Status Status
National Concession Map Portal	Site notification states that, whilst a validation is currently being undertaken, the portal displays active (real time) concessions, with additional data to be included when validated. Contracts are not available. This portal is the CIMS managed by the NBC. Information should be provided to the portal from concession granting entities.	Portal lists certain information for the agriculture, forestry, mining and oil sectors. Detailed by: <ul style="list-style-type: none"> Number Type Parties Duration Start & End Date Relevant Commodities Area Covered Status
Mining Online Repository	Managed by the MMEL and provides real time information on licences for reconnaissance, prospecting, exploration, mining, dealing and brokering. Contracts are not available.	Includes information for 1055 (as of March 2022) different licences: <ul style="list-style-type: none"> Start Date Licence Code Owner Type Of Licence Status Province Asset Transfer, renewal and end dates and licence payments are also recorded.
NOCAL Website:	Interactive map divided by applicable blocks. Contracts are not available.	For each block information may include: <ul style="list-style-type: none"> Size Wells Location Licence Type Contractor Available Data None are currently associated with a contract.
CATEGORY TWO		

Source	Description
LEITI Website	Main forum for publication. Modern, mainly functioning site. Range of documentation available, with contracts for the mining, oil and gas, forestry and agriculture sectors provided. Search feature applies which allows for keywords to be searched and documentation filtered according to title. Though the website has a function which allows documentation to be filtered via sector, at the time of review, this aspect of the site was not functioning effectively. Listings mainly provide full contract copies in scanned form.
LPRA Website	Site menu lists a 'Licensing & Permits' section. Associated link is a dead link. No other information is available, though no active PSC at the present time.
FDA Website	Site has section for licences and permits. None currently listed.

The NBC does not have a functioning online platform, though does manage the NCMP. Note that the listed [website](#) is directed to a Facebook page.

The MOA does not currently have any contract information available on the [website](#).

The MMEL [website](#) provides a link to the repository.

Chapter 2: Legal & Policy Frameworks

Various laws and regulations are relevant to contract disclosure in Liberia. Laws can be categorised into those of general application and those which are sector specific. This Chapter provides a summary of the licensing and / or concession process set out under the law for each sector, an overview of the main contracts, licences or concessions available and information on the disclosure or publication requirements set out under the law for each of the four sectors covered by LEITI.

For laws of general application, a summary of their relevance in terms of disclosure is provided. The policy sector of this Chapter describes how the applicable government policies address disclosure and the implementation of EITI Requirement 2.4. Short summary tables are provided at the end of this Chapter which summarise how the legal and policy frameworks address disclosure and EITI Requirement 2.4.

2.1 General Application

LAW	RELEVANCE TO DISCLOSURE
FIA	The Freedom of Information Act 2010 (FIA) requires that certain information be published. The law places an obligation on public authorities and bodies to have in place a publication scheme, which allows for the automatic provision of information on the functions and activities of the relevant entity and the information it holds. It also contains an obligation for certain key documentation to be automatically published as soon as it is generated. It is understood that extractive contracts are covered by the scope of the FIA (see Sections 2.5 & 2.6, FIA). This provides a sound basis for disclosure of contracts in Liberia.
LEITIA	The Liberia Extractive Industries Transparency Initiative Act 2009 (LEITIA) provides clear obligations on contract disclosure for LEITI to follow (see, for example, Section 4.1(f), LEITIA). Initially the law sets out specific objectives for LEITI, including the promotion of public disclosure of contracts and concessions relating to the extraction of forest and mineral resources. Other objectives include the provision of a platform for the implementation of the criteria and principles of EITI and other measures aimed at good governance and collaborating with relevant government organisations to ensure that contracts are awarded in compliance with applicable laws. Under the law, these objectives are to be realised through various actions including audits and investigations. Critically, the law also states that LEITI shall serve as the national depository of all concessions, contracts, licences and similar agreements granted to individuals and companies in respect of the logging, mining, oil, forestry, agriculture and other designated sectors. Through this action, LEITI should provide public access to all such documentation. Finally, the law requires that LEITI promote contract transparency in the country, with this defined as the public accessibility of materials concessions, licences and agreements and the conduct of a post award review / audit process. It is clear from the terms of this law, that disclosure has been a legal requirement in Liberia since it was implemented.
NBCA	Whilst many of the sectoral laws make reference to the Public Procurement and Concessions Act 2005 (PPCA) and Public Procurement and Concessions Amended Regulations 2014 (PPCAR), the National Bureau of Concessions Act 2010 (NBCA) was passed in 2010 with the preamble making reference to the need to determine whether and how the administration of

LAW	RELEVANCE TO DISCLOSURE
	procurement and concession process may be improved and strengthened by the creation of the National Bureau of Concessions (NBC) to assist in the concession process. The law sets out various functions for the NBC including monitoring and evaluating concessions, assisting government agencies which have oversight responsibility for concessions and promoting transparency and accountability in the award and performance of concession agreements (see Section 4, NBCA). The law places an obligation on the NBC to create a concession database. Government entities and / or private parties subject to a concession agreement are under an obligation to provide a copy of the agreement to the NBC upon execution, amendment or modification. The database of concessions must be made available to the public (save for agreements entered into before 2010 that are required to be confidential) and LEITI. The NBC is under an obligation to co-ordinate with LEITI to avoid duplications and overlap. Note that the NBCA applies only to contracts which come under the jurisdiction of the PPCA,
PPCA	Applicable to concessions, defined under the law as agreements which grant an interest in a public asset for a set period of time in return for fees or payments. In the case of natural resources, this includes rights to exploit for private benefit a depleting or renewable asset of the state, such as the right to mine minerals, recover petroleum resources or the operation of an agricultural plantation, where the private party bears the risk of capital investment and operating costs. For a summary of the relevant disclosure obligations under the law see 'The Agricultural Sector' below.

2.2 The Agricultural Sector

PRIMARY SECTORAL LAWS & REGULATIONS	PPCA - Public Procurement and Concessions Act 2005 PPCAR - Public Procurement and Concessions Amended Regulations 2014
RESPONSIBLE AUTHORITY	MOA - Ministry of Agriculture PPCC - Public Procurement and Concessions Commission
MAIN CONTRACTS AND LICENCES	There is not a specific form of contract or licence applicable to the agriculture sector. Instead, concessions are granted for agricultural purposes (Agriculture Concessions) under the terms of the PPCA.
APPLICATION / NEGOTIATION PROCESS	Agriculture Concessions may be awarded in one of two ways: <i>Sole Source Award:</i> Concessions may be granted on a sole source basis following a determination by the Liberian cabinet (in consultation with the Commission) where one or more of the following conditions apply: (1) Concession requires specialised expertise that are available only to one specific bidder; (2) Concession involves an innovation the patent for which is held by one particular bidder; (3) Concession requires specialised research or experiment that only one person is prepared to undertake; or (4) Concession is in respect of strategic national interest or national defence / security, and it is not in the national interest to have more than one bidder.

	<p>The Cabinet determination must be published on the Commission's website and the agreement must be negotiated in accordance with the PPCA (see below). At the recommendation of the MOA, an unsolicited bid may be submitted where there is no formal invitation for bids.</p> <p><i>Competitive Bidding:</i> Concessions are otherwise to be granted via a bidding process carried out in accordance with the PPCA. In the first instance, the MOA must designate an Entity Concession Committee to be responsible for various processes relating to the concession process, the qualification of bidders and the bid proceedings. Preparations must then be undertaken to organise the bidding process. This includes the establishment of a Concessions Committee, the preparation of a Concession Procurement Plan and stakeholder consultations (see below). Bidding may be conducted on a national or international level. Once the various preparations have been undertaken, a notice of investment opportunity, request for expressions of interest and an invitation to bid are made. Where they are to apply, pre-qualification instructions are also prepared. The bidding round shall then be opened. A Concession Bid Evaluation Panel shall be appointed for each Concession, which shall conduct an evaluation of the bids in accordance with the applicable evaluation criteria. The Panel shall then prepare an Evaluation Report, including a ranking of bidders and recommendation to invite the highest bidder for negotiations. Due diligence processes may also be conducted. Following the approval of an Evaluation Report, a Negotiation Team shall be established and shall be supported in their activities by a technical team. Negotiations shall then be undertaken with the relevant bidder. Upon completion of negotiations, the Concession shall be submitted for approval (see below).</p>
APPROVAL PROCESS	<p>Upon the conclusion of the process detailed above, Concessions are approved by the Ministry of Justice for compliance with the terms of the PPCA and any other applicable law. Concessions are then submitted to the President of Liberia and the Liberian Cabinet for approval.</p>
CONFIDENTIALITY	<p>Whilst there are confidentiality terms under the PPCA which protect against the disclosure of certain information, the PPCA makes clear that no provision of the legal framework may limit the disclosure obligations which apply under EITI Requirement 2.4.</p>
PUBLIC ENGAGEMENT	<p>The MOA is required to undertake stakeholder consultations with respect to each Concession prior to the finalisation of the bid documents to be included in the initial bid invitation. These initial stakeholder meetings must include the public release of various information on the Concession, including proposals on the investment required from potential bidders to meet the needs of affected communities.</p>
AMENDMENTS & REVIEW	<p>The PPCA and PPCAR do not set out a specific process for the review or amendment of Agriculture Concessions. Instead, the Concession amendment process is to form part of the negotiations, thus the final terms on amendment and review shall be unique to each particular Concession negotiated.</p>
SECTORAL PUBLICATION OBLIGATIONS	<p>The PPCA requires that records be kept for each Concession awarded. Under the PPCAR, once Concessions have been signed by the applicable officials and the Liberian President, they shall be posted on the website of either the Commission or the MOA. Where Concessions must be approved by the legislature a note to that effect shall be made on the published document. Once a Concession becomes binding, it shall be published on the</p>

	website of the Commission or the MOA and a complete pdf copy shall be distributed to various organisations, including the LEITI and the National Bureau of Concessions.
IMPLEMENTATION OF DISCLOSURE OBLIGATIONS	Concessions are available on the LEITI website. This appears to be a complete list. Concessions are not currently available on the MOA or PPCC website. The process outlined by the NBC during the course of research suggests that a copy of the Concession shall only be made available upon the submission of a formal written request. LEITI Secretariat makes receives the complete list through a formal submission request.

2.3 The Forestry Sector

PRIMARY SECTORAL LAWS & REGULATIONS	<ul style="list-style-type: none"> • NFRL - National Forestry Reform Law 2006 • PPCA - Public Procurement and Concessions Act 2005 • PPCAR - Public Procurement and Concessions Amended Regulations 2014 • FR - Forestry Resource Licences • RBQ - Regulation on Bidder Qualifications 2007 • RPP - Regulation on Public Participation in Promulgation of Regulations, Codes and Manuals 2007
RESPONSIBLE AUTHORITY	FDA - Forestry Development Authority
MAIN CONTRACTS AND LICENCES	<p>FMC - Forestry Management Contract: a long-term licence which allows for the holder to manage a tract of forest land and harvest or use forest products.</p> <p>TSC - Timber Sale Contract: a short-term licence which allows the holder to harvest timber from a specified tract of forest land. Only available to companies with at least 51% Liberian ownership.</p> <p>FUP - <i>Forestry Use Permit</i>: granted for the purpose of certain commercial uses including production of charcoal, tourism, research and education, wildlife-related activities, harvest of small amount of timber for local or community use or harvest or use of non-timber forest products. Two types of FUP are provided for – Single Use FUP (SFUP) which are available to qualified persons and General Use FUP (GFUP) which are issued via regulation and which any qualified person may use, though terms and conditions may apply.</p> <p>PUP - Private Use Permit: a licence which allows for commercial use of forest resources on private land.</p> <p>AHC - Annual Harvesting Certificate: a certificate issued to grant the holder the right to fell trees.</p>
APPLICATION / NEGOTIATION PROCESS	<p>FMC: Awarded in accordance with the NFRL and PPCA.</p> <p>TSC: Awarded in accordance with the NFRL and PPCA.</p> <p>FUP: Awarded via a concessions process under the PPCA if the forest resources to be used exceed \$10,000 USD during the term of the permit, otherwise granted on request either free of charge, at the fee set out under the applicable regulations or at a fixed rate depending on the amount of forest resources to be harvested or used.</p>

	AHC: Granted to the holder of an FMC where there is an approved annual operations plan, approved forestry management plan and the holder has met the previous logging seasons annual audit requirements. Granted to the holder of a TIC where there is an approved annual operating plan.
APPROVAL PROCESS	FMC shall not be effective until such time as they have been signed by the President and ratified by the legislature. TSC shall be effective upon signature by the FDA.
CONFIDENTIALITY	Certain information held by the FDA is confidential and must be redacted from public disclosure, including confidential business information. Persons may highlight information provided to the FDA as being confidential. These provisions are not found to explicitly interfere with the obligations under EITI Requirement 2.4. as the information does not relate to contracts specifically, but provides the FDA with the ability to refuse publication requests on grounds of national security etc. In addition, confidential business information cannot be used as a basis to redact or refuse to publish information contained in a document which is required by law to be made public (see Section 18.15, NFRL).
PUBLIC ENGAGEMENT	There are no specific provisions under the NFRL relating to public engagement requirements in the granting of FRL. Where rights are granted in accordance with the PPCA and PPCAR, the FDA shall undertake stakeholder consultations with respect to each Concession prior to the finalisation of the bid documents to be included in the initial bid invitation. These initial stakeholder meetings must include the public release of various information on the licence, including proposals on the investment required from potential bidders to meet the needs of affected communities.
AMENDMENTS & REVIEW	There are no specific review or amendment provisions under the NFRL nor the PPCA or PPCAR. Amendment and review terms for FMC and TIC are likely to form part of the contracts themselves.
SECTORAL PUBLICATION OBLIGATIONS	There is a general 'public access to information' provision under the NFR (see Section 18.15, NFRL). According to its terms, the FDA must grant and facilitate access to read and copy all documents and other information in its possession save for information which may be redacted. The publication requirements applicable under the PPCA and PPCAR shall apply to FMC and TSC.
IMPLEMENTATION OF DISCLOSURE OBLIGATIONS	Various different forestry contracts are available on the LEITI website. Not all Concessions listed on the NBC's Status of Concessions list are currently published, though those missing are mainly 'Community Forestry Management Agreements', rather than those with specific publication requirements under the law. As with agriculture, the process outlined by the NBC during the course of research suggests that a copy of the Concession shall only be made available upon the submission of a formal written request.

2.4 The Mining Sector

PRIMARY SECTORAL LAWS & REGULATIONS	<ul style="list-style-type: none"> • MML – Minerals and Mining Law 2000 • PPCA – Public Procurement and Concessions Act 2005
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	<ul style="list-style-type: none"> ER – Regulations Governing Exploration Under a Mineral Exploration Licence 2010 PPCAR – Public Procurement and Concessions Amended Regulations 2014 	
RESPONSIBLE AUTHORITY	MMEL	
MAIN CONTRACTS & LICENCES	MDA Class A Mining Licences Class B Mining Licences	Class C Mining Licences (small-scale mining only) Exploration Licences
APPLICATION / NEGOTIATION PROCESS	Exploration Licences	<p><i>Areas of Known Mineral Wealth:</i> Granted via competitive auction (bidding rounds)</p> <p><i>All Other Areas:</i> Granted on application on 'first-in-first-assessed' (FIFA) basis</p> <p><i>NB:</i> Under the terms of the legal framework an Exploration Agreement (or other agreement) is a mandatory requirement for the granting of a licence. A standard form of agreement is provided under the ER.</p>
	Class A Mining Licences	Granted to the holder of an Exploration Licence upon the provision of certain documentation and the discovery of an exploitable deposit.
	Mineral Development Agreements	Must be negotiated prior to the granting of a Class A Mining Licence and can be negotiated in advance of the granting of an Exploration Licence.
	Class B Mining Licences	Granted to Liberian citizens, residents, or companies with at least 60% Liberian ownership / control / profit share on application over an area not covered by another mineral right.
APPROVAL PROCESS	<p>In the case of MDA, the agreement must be concluded with the Government of Liberia in order for the Exploration or Mining Licence (whichever is applicable) to be issued. The process set out under the MML involves: (1) the conclusion of the agreement with the Government of Liberia (it is assumed that this is negotiated in the first instance with the MMEL); (2) the signing of the agreement by the Minister of Mines and Energy, Minister of Finance and the Chairman of the National Investment Commission; (3) attested to by the Minister of Justice; and (4) approved by the President of Liberia. MDA are legally binding on the Republic of Liberia once the prescribed process has been completed. In theory, the fact that MDA are passed as a piece of legislation should assist compliance with Requirement 2.4, as agreements should be published as part of the legislative process. In the case of Exploration Licences, as noted, these may be granted on application or via a tender process. Applications are approved by the MMEL (via the Minister).</p>	
CONFIDENTIALITY	<p>There are no specific requirements relating to confidentiality in the MML and nothing in the legal framework which hinders the public disclosure of Exploration Licences and Class A & B Mining Licences. Confidentiality terms may be inserted into MDA, though provisions reviewed for the purposes of this assessment related to information exchanged in the context of agreeing an MDA rather than the terms of an MDA itself.</p>	

APPLICATION / NEGOTIATION PROCESS		rights are granted via tender, a bid protocol shall be established setting out various information including the minimum work requirements and the components against which bids shall be evaluated. A Bid Evaluation Panel shall then prepare an assessment report on the bids received and a winning bidder shall be selected.
	PSC	The holder of a Reconnaissance Licence does not have the right to be awarded a PSC. PSC are instead granted through either: (1) the conduct of a competitive bidding round for a single block; (2) direct negotiations; or (3) the executive allocation of rights to NOCAL. In the case of (3), NOCAL may operate the block alone or in partnership with any oil company on the basis of a farm-in agreement, tender process or via direct negotiations. Note that agreements are designed to cover both exploration and exploitation activities. The LPRA shall include in any tender protocol the model PSC which the winning bidder will be required to sign.
	Exploitation Authorisations / Development & Production Plans	In order to progress from the exploration phase of a PSC to the exploitation phase, an Exploitation Authorisation must be obtained, which is issued on the basis of a Development and Production Plan. These do not appear to be covered by EITI Requirement 2.4.
APPROVAL PROCESS	<p>Reconnaissance Licence: Providing the LPRA is satisfied that the company applying for the licence has the technical capacity to carry out the proposed work in accordance with the budget submitted, the Director General of the LPRA may grant a licence. In the case of a competitive bidding process, the PL states that the award must be approved by the Ministry of Justice.</p> <p>PSC shall be signed by the Director General of the LPRA and by the Minister of Finance and Development Planning on behalf of the State of Liberia. The PSC shall then become binding on the parties once it is executed, attested to by the Minister of Justice, signed by the President and approved by the Legislature.</p> <p>All PSCs or other agreements which arise following the executive allocation of rights to NOCAL must be submitted to the legislature for ratification.</p>	
CONFIDENTIALITY	There are no provisions of the PL which relate to confidentiality that are found to be contrary to EITI Requirement 2.4.	
PUBLIC ENGAGEMENT	In advance of the grant of a PSC for an area not previously covered by such title, the PL provides for an opportunity for public comment, however this relates to the preliminary assessment of the relevant area, rather than the terms of any agreement, thus does not contribute in any material way to compliance with EITI Requirement 2.4.	
AMENDMENTS & REVIEW	The law does not provide for the amendment or review of Reconnaissance Licences. There is also no explicit amendment or review procedure for PSC during the prescribed exploration phases (totalling a maximum period of eight years (or 10 years in the case of water depths exceeding 2,000 metres) nor the initial period of exploitation (up to 25 years) or the prescribed renewal period (up to 10 years). Only where a discretionary renewal is	

	<p>granted by the State following the total exploitation period provided for may the terms of a PSC be amended – effectively as a condition for renewal.</p> <p>Revisions to work programmes and budgets may be approved by the LPRA. A ‘stability of conditions’ provision also applies under the PL which allows for the restoration of economic, fiscal and financial conditions through an agreement with the State where these are materially changed due to the enactment of new laws or regulations or amendments to existing laws and regulations.</p>
<p>SECTORAL PUBLICATION OBLIGATIONS</p>	<p>There is no obligation under the PL to publish Reconnaissance Licences.</p> <p>In relation to PSC, the final tender protocol and all annexes should be published on the LPRA’s website. A summary of the protocol should be published in two national newspapers and announced on national radio. Such announcements must indicate where the full protocol may be obtained. It is therefore assumed that there shall be some degree of public access to the terms of the proposed model PSC at this stage. Following the conclusion of the bidding round, the President shall invite the winning bidder to sign the PSC and thereafter the report relating to the bid assessment and details of the winning bidder shall be published on the LPRA’s website and within two national newspapers. Once a PSC has been approved in the manner described above, it is classified as a public document and the PL contains an obligation to publish the agreement, its appendices and annexes on the website of the LPRA within 10 days of its effective date. The law also states that PSC shall be made available upon request and upon payment of the prescribed cost for reproduction.</p> <p>The PL also requires contractors to comply with the requirements of the LEITI, the LEITI Act and the directives and guidelines of the LEITI MSG. This requirement extends to the disclosure of payments to the State and information and documentation which may be required to investigate discrepancies in such payments.</p> <p>Finally, the PL makes reference to the application of the FIA. The LPRA is under an obligation to a) publish on its website and b) provide to LEITI for publication on its website the following information:</p> <ul style="list-style-type: none"> • All announcements of public hearings; • Applicable laws and regulations; • All petroleum rights granted under the PL; • All amendments, assignments and termination notices relating to petroleum rights; • A copy of the current model PSC; • Decisions to open up areas for new petroleum operations; • Pre-qualification guidelines, registries of pre-qualified applicants, tender protocols, bid assessment reports, and winning bidder information for each licensing round; • All ESIA and ESMP and any amendments to such; • All joint operating agreements in which NOCAL or any State entity is party and all unitisation agreements to the extent necessary to show all matters impacts costs, revenues and production; and • All other documents required to be published under the PL.

IMPLEMENTATION OF DISCLOSURE OBLIGATIONS

In discussions with the LPRA, the authority was clear on the sector specific publication requirements. The extent of compliance with these disclosure obligations and the implementation of the law cannot be verified at the current time on the basis that there are currently no active PSC in Liberia.

2.6 Policy Frameworks

The applicable legal frameworks are supported by sectoral policies for each industry. The National Petroleum Policy 2012 includes a direct commitment to the principles and procedures of LEITI, with specific reference to

"The Government of Liberia shall adhere to the principles and procedures of the Liberia Extractive Industry Transparency Initiative (LEITI) and shall comply with reporting and other requirements of this initiative as well as other transparency and accountability initiatives undertaken by the Government. The principles of LEITI applicable to the petroleum sector include amongst others, disaggregated reporting on all material payments, requiring all petroleum companies to join LEITI, conducting reconciliations of company payments and Government receipts, and the publishing of contracts, concessions, licenses and audit reports." National Petroleum Policy 2012

the publication of contracts, concessions, licences and audit reports. The Food and Agriculture Policy and Strategy also makes reference to the enrolling of agriculture concessions and related activities in the LEITI. The National Minerals Policy 2010 does not contain specific terms on disclosure, making a commitment only to the principles of EITI and the provision of information on revenue and other benefits obtained from mining. The National Forest Management Strategy does not address EITI considerations.

2.7 Summary of Legal & Policy Considerations for Disclosure

On the whole, the legal and policy frameworks in Liberia are found to be conducive to disclosure and are evidence of sentiment in the country which appears to be supportive of extensive disclosure practices. They are also found to meet the requirements and guidance related to EITI Requirement 2.4. During the course of research, no legal hurdles to disclosure were discovered or identified as being problematic. This finding applies both in relation to disclosure generally and in terms of confidentiality of information, with applicable provisions not found to be a barrier to disclosure.

"The Government of Liberia is committed to providing information on available revenue and other benefits obtained from mining. To this end, it will adhere to the principles elaborated by the Extractive Industries Transparency Initiative (EITI)." National Mineral Policy 2010

Disclosure for each of the four sectors is regulated by a combination of general and specific laws and regulations and sectoral policies. The most comprehensive legal and policy framework is found in the oil sector. Disclosure in the mining sector is governed by general laws and policy commitments, without specific sectoral obligations or requirements. Should reform of the MML be undertaken, and at the point at which a new mineral policy is issued, it is recommended that specific terms on disclosure be inserted, as they have been in the oil sector. However, the existing obligations and requirements which are generally applicable are found to be

sufficient and suitable for the implementation of EITI Requirement 2.4 in the mining sector without such reform being undertaken.

It is also important to note that EITI Requirement 2.4 takes a staged approach to contract disclosure. It places a requirement on member countries to disclose contracts entered into, amended or modified after 1st January 2021 and encourages countries to disclosure contracts entered into before this date. EITI generally also applies only to the oil and mining sectors. In Liberia, disclosure obligations have applied since the implementation of the LEITA, many years in advance of the date upon which EITI Requirement 2.4 requires disclosure. Disclosure obligations also extend beyond the oil and mining sector to the forestry and agriculture sectors.

Table 1: Legal Disclosure Obligations - Summary

Sector	Legislation	Provisions on Disclosure	Application of EITI Requirement 2.4
Agriculture	PPCA	Yes	Yes
Forestry	NFRL	Yes	Not via sector law, only via laws of general application.
Mining	MML	No	Not via sector law, only via laws of general application.
Oil	PL	Yes	Yes

Table 2: Policy Disclosure Obligations - Summary

Sector	Policy	Provisions on Disclosure	Application of EITI Requirement 2.4
Agriculture	National Food & Agriculture Strategy	Partial	Indirectly
Forestry	Forestry Management Strategy	No	No
Mining	National Mineral Policy 2010	Partial	Indirectly
Oil	National Petroleum Policy 2012	Yes	Yes

Chapter 3: Disclosure Gap Analysis

3.1 Current Situation

As described under Chapter 2 of this report, the legal and policy frameworks currently applicable to the agriculture, forestry, mining and oil sectors are found to be conducive to disclosure and broadly in line with the requirements of EITI Requirement 2.4. The requirements applicable to LEITI under these legal frameworks extend beyond the requirements of EITI Requirement 2.4, requiring disclosure of all applicable contracts entered into, amended or modified since the LEITA was implemented. In discussions with LEITI, it was also confirmed that the MSG and the LEITIA had not set a threshold for disclosure in respect of the type of contracts to be disclosed. Whilst EITI Requirement 2.4 leaves the disclosure of exploration contracts at the discretion of the country MSG, it was confirmed during the course of research that the understanding of the LEITIA is that all exploration, as well as exploitation contracts are subject to disclosure. This means, at least in theory, that LEITI should be disclosing all contracts applicable in the oil, mining, forestry and agriculture sectors, without limitation.

The primary source of information on contracts which ought to be subject to disclosure at the present time is the Concession Status List of the NBC. This list is managed and maintained by the NBC. Every time a concession is issued, amended, modified or expired the list is internally updated as soon as possible. This is a manual process. For the agriculture, forestry and oil sectors, this list is found to be the most up to date and accurate information currently available on the contracts applicable and the status of those contracts. For the mining sector, MDAs are also listed on the Concession Status List of the NBC. All other contracts subject to disclosure are listed under the mining online repository. This is managed and maintained by the Mining Cadastre Information Management Unit of the MMEL. Information is available in real-time and updated every time a contract is issued. Discrepancies with contract information from the different sources are detailed under 'Hurdles and Challenges' below.

In terms of processes for disclosure, two different procedures were detailed during the course of research:

1. NBC Process: Concessions managed and held by the NBC are provided to LEITI upon the submission of a specific, formal request. An official letter (or email) from LEITI must be submitted to the NBC which provides an explanation as to why the contract is being requested. This request is forwarded to the Director-General of NBC for approval. Following approval, the contract is provided to LEITI. Note that the NBC is, due to its role, automatically involved in the granting of any concessions in Liberia as the body which has oversight of this process. According to the NBC there is no way in which a concession could be granted without their awareness, however this does not extend to all contracts which would be subject to disclosure e.g., Exploration Licences.
2. LEITI Process: An informal process and somewhat random in nature, essentially involving the provision of the contract from the relevant government authority. These may be provided at LEITI's request or by the contract granting entity. Copies may be provided in soft or hard copy form. A definitive timeline for the provision or request of contracts was not in place.

Challenges with disclosure practices are detailed under the 'Hurdles and Challenges' below.

At the current time, the LEITI website is the main forum for the disclosure of contracts, and the only repository of contract information which is currently fully accessible by the public. The site is modern and functioning, with a basic search feature. The 'Mapping Study' results on disclosure are provided in

Table 3.

Table 3: Summary of Mapping Study Results

Sector	Active Contracts	Disclosed Contracts via LEITI	Percentage
Mining (Concession List)	3	2.5*	83%
Mining (Repository List)	903	3	0.33%
Oil (Concession List)	0	0	-
Forestry (Concession List)	22	13	59%
Agriculture (Concession List)	9	9	100%

**Noted as 2.5 as amendment to contract is not included*

3.2 Disclosure Ambitions

LEITI has made good progress with disclosure and far from being a hinderance to disclosure, the applicable legal and policy frameworks are conducive to the full implementation of EITI Requirement 2.4. However, the results of the 'Mapping Study' demonstrate that there is a gap between the terms and commitments set out under the legal framework and the disclosure that is taking place in practice.

The 2019 [EITI Report](#) includes a recommendation for the MME to maintain a list of active mining agreements and that these should be publicly disclosed. Progress was not noted in meeting this recommendation in 2022, and full contracts were not found through the MME. The Mineral Online Repository does include a list of active mining agreements.

In discussions held on contract disclosure, LEITI expressed three main ambitions for the future:

1. Disclosure of more contracts: Whilst LEITI has contracts currently disclosed on its website platform, the focus is to make more contracts available, with the view that all active contracts should ultimately be disclosed on the website.
2. Disclosure of signed contracts: ensure that the disclosed copy includes the signature of the applicable parties and is the final version of the contract.
3. Simplification of disclosed contracts for dissemination: LEITI are keen to update and apply the simplified contract matrix (developed in 2015) to more contracts as they are disclosed in order to enhance public understanding of the terms of disclosed contracts.

In addition, following an assessment of the applicable legal obligations, the following ambitions are not currently being realised:

- Disclosure of all contracts, licences and concessions in accordance with LEITA and EITI Requirement 2.4.

Further, in accordance with the recommendations and processes set out under the Guidance Note on EITI Requirement 2.4, the following objectives are yet to be fully realised:

- The creation of a comprehensive and accurate list of the contracts which ought to be disclosed via the LEITI platform.

3.3 Hurdles and Challenges

Through a combination of interviews with MSG members and other research undertaken for the purposes of this project, the following hurdles and challenges were identified as being the main barriers to LEITI's disclosure ambitions and the full implementation of EITI Requirement 2.4.

Challenge One: List of Contracts Subject to Disclosure

One of the major issues with the verification of contract disclosure in Liberia by both this project and LEITI is the absence of a verified and complete list of applicable contracts which ought to be disclosed. The three main sources currently available with information on contracts have considerable discrepancies and inconsistencies. There are differences in the number of contracts listed, the status of contracts, type of contracts and variance in contract parties. Having a single, uniform source of contracts which are subject to disclosure and maintained by a single entity would allow LEITI to cross reference the list against contracts currently disclosed to ensure EITI Standard 2.4 and the LEITIA are fully implemented.

Challenge Two: Formal Process for the Disclosure of Contracts

Contract disclosure is currently being undertaken in an ad hoc fashion and government authorities have different approaches to disclosure. Whilst the NBC has a process in place whereby LEITI can obtain contracts, this could be streamlined and refined so contracts are automatically disclosed to LEITI. At the present time there is also no timeline within which contracts should be disclosed and no mechanism for LEITI to be formally notified that a contract has been issued, amended or modified, thus triggering disclosure requirements.

Challenge Three: Comprehensibility & Accessibility of Disclosed Contracts

Contracts which are currently disclosed raise issues of comprehensibility and accessibility. The documentation available on LEITI website is not displayed in a user friendly manner and information which is irrelevant to disclosure is mixed in amongst contracts. With the current dissemination it is difficult to know the contract status, whether it is an up-to-date version, whether or not the contract has been amended or restated, the effective date or any contract history. Documentation is also primarily poorly scanned copies which have not been signed. This dissemination of information is not seen as being conducive to the principles and purposes of EITI Requirement 2.4.

3.4 Detailed Gap Analysis

The following measures of implementation status have been used for the purposes of this gap analysis:		
Full	<i>This aspect of disclosure is complete and has been fully implemented</i>	
Partial	<i>Elements of this aspect of disclosure have been implemented and evidence supports this, however there is room for improvements to be made</i>	
Not Yet Implemented	<i>This aspect of disclosure has not yet been actioned or sufficient evidence was not found which indicates that action has been taken</i>	

EITI Requirement 2.4 Requirements & Objectives	Implementation Status	Comments
Disclosure of contracts granted from 1 st January 2021	Not Yet Implemented	There are no contracts currently disclosed which were signed / granted from January 1 st 2021 onwards. According to the 'Status of Concessions' list, there are no concessions currently active in Liberia which were signed during this time. However, under the mining repository, various Class B & C Mining Licences and Exploration Licences have been issued in 2021 and 2022 which have not been disclosed and are not currently listed on the 'Status of Concessions' list. The mining online repository does list certain key information on licences, including owners, duration etc., however licences themselves are not published via this platform. Given the fact that there is no applicable threshold for contract disclosure in Liberia, all Class A, B & C Mining Licences, Exploration Licences and Mineral Development Agreements should be disclosed. This standard is not currently being met.
Disclosure of contracts amended from 1 st January 2021	Not Yet Implemented	Taking into account the results of the 'Mapping Study', only one contract appears to have been amended since January 1 st 2021 - the AccelorMittal MDA. However, given the lack of comprehensive information on active contracts in Liberia, it is possible that there are other contracts which may have been amended since the applicable date which are not detailed via available sources. An amended version of the aforementioned contract is not currently available via any of the platforms identified for the purposes of contract disclosure in Liberia. The contract is also not available on the company website, though confirmation that an agreement has been reached is available.
Disclosure of contracts in accordance with the requirements of LEITIA	Partial	The LEITIA has been in place since 2009, placing a mandate on LEITI to disclose all relevant contracts since the date upon which the law entered into force. Whilst there is little doubt that LEITI has undertaken work on disclosure during this time, the Mapping Study demonstrates that disclosure is not currently fully complete with the terms of the underlying law and more disclosure is needed to meet the requirements of the legislation.

EITI Requirement 2.4 Requirements & Objectives	Implementation Status	Comments
List of active contracts	Partial	<p>During the course of research, a frequent issue with disclosure and scoping was the lack of available and comprehensive records on the list of applicable contracts in Liberia. The Concession Status List is compiled by the NBC and manually updated when a concession is issued, amended or modified. The NBC has a role in the negotiation process so is always aware at the point at which an update to the list is required. The list includes active and inactive contracts, though the inactive listings include <u>some</u> contracts which have expired and not others. The list would benefit from alterations in this regard and accurate information on the various titles which concessions may be identified by would be helpful. Though the NBC is also responsible for management of the National Concession Map Portal, the information available via the two sources differs. Information in the portal is to be input by the various government authorities, including the LPPRA and MMEL. The cause of discrepancies was said to be that the government authorities are not uploading accurate information to the portal in a timely manner, and it is difficult to ascertain accurate information from companies and sectoral bodies on contracts. This was also highlighted as a problem in maintaining the concession list – as government authorities were not forthcoming with the information on contracts required by the NBC to maintain the list. A limitation of the list is that certain contracts which are subject to disclosure do not come under the jurisdiction of the NBC, as such they are not listed in the document. This includes Class A, B & C Mining Licences and Exploration Licences. Therefore, there is considerably more information in the mining repository on contracts which ought to be disclosed. According to the MMEL, for the mining sector, the repository should take precedence, as it includes real-time information. Information can be searched, filtered and downloaded in pdf form. There are discrepancies between the repository and the Concession List and Map Portal in relation to company names, effective dates, contract type and status. Similar discrepancies can be found with information on government authority websites and third-party sites. One of the issues highlighted in relation to having a single uniform list was a lack of collaboration and co-operation between government authorities and the NBC. It is understood that the government authorities would prefer to manage their own systems of monitoring and disclosure. One of the major issues with the verification of contract disclosure in Liberia by both this project and LEITI is the absence of a verified and complete list of applicable contracts which ought to be disclosed. This would allow LEITI to cross-reference the list against the disclosed contracts to ensure that EITI Requirement 2.4 is being met.</p>
Disclosure plans	Partial	<p>Whilst goals and objectives for disclosure were provided by LEITI, in terms of disclosure generally and improving the extent of contract disclosure in Liberia a plan has not been set out. There is a plan in place to improve the comprehensibility and digestibility of disclosed contracts through the use of LEITI's simplified contract matrix.</p>
Disclosure processes	Partial	<p>According to the NBC, there is a process in place which would allow LEITI to obtain the concessions which come under the remit of the NBC. The NBC has a technical role in the negotiation of contracts and is a centralised government</p>

EITI Requirement 2.4 Requirements & Objectives	Implementation Status	Comments
		<p>authority with a remit over all four of the sectors covered by LEITI. This means the NBC is best placed both to manage contract listings and also to know the point at which a disclosure obligation is triggered. This applies to all contracts except those mining contracts which do not fall under the NBC's jurisdiction. Whilst the NBC may have an internal database of contracts, the body itself does not carry out automatic public disclosure. Instead, a formal written request must be submitted setting out the reasons the contract is needed. This request must be approved by the Director-General before the contract is then provided.</p> <p>According to LEITI, there are currently very informal disclosure processes in place, however the absence of a formal disclosure process is a considerable hindrance to contract disclosure. At the present time the 'system' in place via LEITI is simply that the relevant government authorities should be providing copies of contracts to LEITI for publication. They may also publish such documentation via their own platform which LEITI can access. Copies of contracts may be provided in soft or hard copy form. LEITI also has the capacity to request contracts from government entities, though issues with this process were noted in terms of the inability of government authorities to locate the requested documentation. No timeline for the provision of contracts has been set and action appears to be taken at random. There is also a lack of mechanism through which LEITI is notified that a contract has been issued or amended which would be subject to disclosure.</p> <p>The lack of formal and uniform process is viewed as a significant barrier to contract disclosure.</p>
Formal policy for the disclosure of exploration contracts	Not Yet Implemented	<p>The mining repository lists a considerable number of exploration licences as issued and active. Whilst EITI Requirement 2.4 leaves the disclosure of exploration contracts at the discretion of the MSG, LEITI has confirmed that there is no threshold for disclosure in Liberia and <u>all</u> contracts, including those for exploration, should be disclosed. This is the interpretation of the LEITIA – though the law is not specific on this point. At the present time, there are only a small number of exploration licences available via LEITI – far fewer than the number noted in the mining repository. Those exploration contracts that have been disclosed on LEITI also appear to have now expired. In this regard, it should also be noted that the mining repository includes numerous Class B & C mining licences which, according to the unofficial policy noted by LEITI, would also need to be disclosed. This would be a considerable undertaking for LEITI.</p>
Legal mechanisms for disclosure	Full	<p>Legal mechanisms for the disclosure of all applicable contracts have been clearly established by the LEITIA and other applicable laws and regulations. There is no evidence that legal barriers are responsible for disclosure issues in Liberia. That being said, given the absence of formal processes for the disclosure of contracts, it may be worth considering supporting regulations for the LEITIA which set out timelines and procedures for the disclosure of contracts.</p>

EITI Requirement 2.4 Requirements & Objectives	Implementation Status	Comments
Policy mechanisms for disclosure	Partial	Liberia's oil policy is the only policy for the four sectors which makes explicit reference to the publication of contracts. Both the mining and agriculture policies make commitments to the principles of LEITI, with the mining policy noting the importance of transparency to the sector. The forestry policy does not currently refer to the disclosure of contracts.
Implementation of legal obligations on disclosure	Partial	Whilst the legal framework in Liberia is sound, the laws are not being fully implemented in practice, with numerous contracts not currently being disclosed in accordance with the applicable legal requirements. In order to be effective, laws relating to disclosure need to be fully implemented in practice.
Confidentiality barriers	Full	There are no provisions under the LEITIA, NBGA, FIA or the legal frameworks applicable to the four sectors of focus which result in confidentiality issues for the disclosure of contracts. Where confidentiality provisions are made, these relate to the disclosure of commercially sensitive information and on the basis of this review have either a) not been found to restrict the ability of Liberia to fully implement EITI Requirement 2.4 and / or b) the legal framework makes clear that confidentiality redactions cannot be inconsistent with EITI Requirement 2.4. Notably none of the contracts currently disclosed via LEITI have information redacted.
Government capacity for disclosure	Partial	The LPRA and MMEL did not raise concerns about their internal capacity being an issue for disclosure. However, whilst there was a general understanding of disclosure amongst government authorities, the extent of disclosure and the use of LEITI's website as a platform for disclosure was not well understood. For example, the MMEL was unaware of the obligation to disclose <u>all</u> mining contracts – with the assumption that the information contained within the Mining Online Repository was sufficient. In turn the LPRA described a process for disclosure, though it did not involve LEITI or the use of LEITI's website. Capacity issues were also noted in terms of the ability of government entities to collaborate – both with each other and LEITI. A lack of collaboration and focus on individual internal and external contract systems and platforms was highlighted as problematic, particularly where there is a central body involved in contracting which is not necessarily being provided with timely information or documentation. The internal platform (NCMP) was also not being updated as it ought to be. At the present time, LEITI appeared to have the capacity to manage the disclosure currently being undertaken, however this may change depending on the processes adopted and the extent to which contracts currently listed on the mining repository are to be disclosed.
Disclosure of annexes, amendments and supporting materials	Partial	Certain amendments and supporting documentation for disclosed contracts have been published via the LEITI website, however disclosure has been found to be incomplete. There are instances, as identified under the Mapping Study, where amendments have been disclosed but the initial agreement is absent, as well as instances where an agreement has been disclosed but subsequent amendments are not available or even noted (examples of this can be seen within the Mapping Study below, most notably in the mining sector section). The system of disclosure could benefit from

EITI Requirement 2.4 Requirements & Objectives	Implementation Status	Comments
		<p>organisation in this regard. It is recommended that the LEITI platform for disclosure be enhanced to allow for contracts and subsequent amendments to be grouped together, information on amendments e.g. dates, changes in companies etc. to be noted in an accompanying description and older or expired contracts to be filed and marked as such.</p> <p>Feedback regarding resources for disclosure was varied. The LPR has a functioning section of the website and good understanding of disclosure processes. There are currently no contracts which require disclosure and so the extent of work to be undertaken is limited. An area of the LPR website has already been established for disclosure. The MREL has a good resource for contracts through the mining repository, though this facility does not currently allow for contracts to be hosted and accessed via the platform. Were this option taken, additional resources would be required to enhance the platform for this purpose. Lack of resources (internet, logistical support, processes) were also noted as an issue in terms of the accuracy and maintenance of contract information. This was seen to be a key factor behind discrepancies on contract platforms and lists, and a lack of resources within the NBC to follow up and 'chase' required information further added to challenges in this area.</p>
Resources for disclosure	Partial	<p>As noted, the LEITI website provides numerous disclosed contracts, all of which are publicly available, searchable via basic title terms and downloadable. However, various issues came to light over the course of this analysis which are worth noting in respect to comprehensibility and accessibility, including:</p> <ul style="list-style-type: none"> • Data dump: Currently contracts are arranged in a long listing of uploads which appear to have been added in a major document dump. There is no logical order to the listings (e.g. chronological, alphabetical, sectoral) and several documents are duplicated on the site. The ability to filter via sector is not currently functioning. • Lack of dates: Many of the contracts listed are not signed and dated. The lack of date means that readers are unable to confirm which version of the contract they are viewing, whether it is the correct agreement and the duration / expiration date which shall apply. • Inconsistent: Titling and labelling of contracts is inconsistent, both in terms of contract type, title and company name. This makes it hard to establish whether the uploaded document is a contract subject to disclosure. There are also instances of mislabelling and title errors. Collectively this makes it difficult to search for a contract on the site – as there is no guarantee the company will match with other contract listings or have the contract type noted in the searchable title in a consistent manner. • Status Information Lacking: There is no facility currently available on the site which allows the status of contracts to be noted. This information is available through the various sources of contract information (though there are discrepancies). As such, users are unable to establish if the contract is currently active or inactive.
Comprehensibility and accessibility of disclosed contracts	Partial	

ETI Requirement 2.4 Requirements & Objectives	Implementation Status	Comments
		<ul style="list-style-type: none"> Expired Contracts: There are a considerable number of contracts currently listed on the LEITI website which are now expired, are listed in the relevant sources as inactive / expired or are not referenced on any platform other than ETI. Such contracts should be verified, filed and listed as expired or removed. Scanned Documentation: Whilst scanning of documents may well be a straightforward way of uploading data to the platform, this can impact both the readability, searchability and digestibility of disclosed contracts by the public. Many of the scans have been duplicated or triplicated, uploaded in reverse and several have pages missing. Several are difficult to read properly. <p>Tracking Information: It is difficult to ascertain from the documentation the contract history. For example, there are various documents that are amendments or contracts which have been subsequently amended and also contracts where the company holding the title has changed. A lack of information accompanying the contract listing makes verification and tracking challenging.</p>

Chapter 4: Recommended Actions & Roadmap

As noted in Chapters 2 and 3, there are no legal hurdles in meeting full contract disclosure and the policies towards disclosure are mainly in line with disclosure requirements, although they may require some finetuning in the case of the mineral policy.

The main purpose behind EITI Requirement 2.4 is to bring transparency to the terms under which a contract for extraction of natural resources has been made and allow for a review and investigation of such contract. The achievement of this principal is subject to two factors: 1) all contracts are fully disclosed; and 2) the manner of disclosure facilitates audit and / or review by members of the public, civil society organisations and the LEITI stakeholders.

The assessment of Liberia notes that the current challenges and hurdles are associated with the first factor: A full and complete disclosure of all contracts. Without this step, it is difficult to progress to step 2 (auditing & investigation).

In Chapter 3, three major challenges were noted: 1) establishing a comprehensive and accurate list of projects/contracts; 2) disclosure of all contracts and 3) comprehensibility and accessibility of disclosed contracts. This chapter provides recommendations for the consideration of the MSG in overcoming these challenges.

4.1 Establishing a Comprehensive & Accurate Project List

Issue: The current project lists are held separately by each responsible ministry, with only the more material agreements and concessions being escalated to the NBC. There are inconsistencies between these lists where it becomes difficult to ascertain which are the active projects.

Challenge: Establishing a comprehensive list in a central repository at LEITI

Recommendation: Establish a process within LEITI that can record the lists of projects from various ministries, in a systematic and standardised manner.

Actions

1. Based on a simple Excel template, record all project information in a standardised manner (see Annex 2 for example).
2. Review the projects lists reviewed from different ministry sources to identify discrepancies and where information on projects is missing or out of date.
3. In consultations with IT professionals, establish the possibility of a process where the Excel template is able to interface with the LEITI webpage. This should allow for any updates to the Excel sheet to be automatically processed by the website. The aim is to decrease the manual processes required to provide current information on the LEITI website.
4. Within the MSG, agree on a 'minimum' threshold for the information collected for a project to be made available on line, for example the following information should be complete, before a contract is published on the website:
 - Numbers
 - Duration
 - Area Covered
 - Type
 - Start & End Date
 - Status
 - Parties
 - Relevant Commodities
5. Where data/information is missing, establish contact with the responsible person(s) at the relevant government authority to find and fill in the missing information.

4.2 Disclosure of all Contracts

Issue: An organised, well-structured repository, that provides systematic access to contracts for Liberia is not available. None of the government repositories provide full contracts, although these can be accessed through submitting a request to the appropriate agencies. The contracts that are available in the public

domain (on the LEITI website and other third-party sources such as ResourceContracts.org & OpenLandContracts.org) include outdated contracts, missing revisions, and are difficult to align with existing contract lists (see 4.1 above).

Challenge: Provide for systematic access to current contracts in a manner that they can be accessed by the public for information and be used for auditing and investigation by LEITI stakeholders.

Recommendations: LEITI Secretariat needs to establish a process, where contracts are collected systematically, any updates and amendments are tracked and recorded and are available through its webpage for the public.

Actions

1. In designing the Microsoft © Excel template (see Annex 2) a record is also created of the concession contract required and whether it has been disclosed to the LEITI.
2. Engage with the government to explore the possibility for disclosing the full contracts, as part of their existing licences & concession information portal.
3. Based on the Excel template, identify the contracts that have not been made available and pursue the disclosure to LEITI of these contracts.
4. Establish a 'minimum' publishing standard that LEITI will follow, for disclosure of contracts on its webpage. This should at the minimum include the full, signed version of the contract is available (including signing dates), a machine-readable copy (PDF that is not scanned).
5. Where the full information is not received, specify the process through which the information will be completed.
6. Design a 'summary' table of the main features of the contract, and provide this information through the LEITI webpage. The LEITI Secretariat is already working on such a summary document and should ensure the following information is included:
 - Royalty rates and bonus payments
 - Commitments to local content purchases
 - Commitments to community expenditures
 - Tax holidays or other tax incentives provided
 - Commitments to national employment & training
7. Given the volume of concession contracts in Liberia and the noted issue with level of disclosure, it is recommended that LEITI should not attempt to publish all contracts at this time. A paced and better managed approach will likely result in better disclosure performance. This would involve:
 - Identify the high priority projects that should be published first. This can include the Class A mining licences, PSCs and the major agriculture and forestry concessions.
 - Set a timeline for the full disclosure of these high priority projects and devise a plan to ensure the timeline is met.
8. Publish a contract disclosure schedule on the LEITI webpage so visitors are aware that full disclosure of high priority contracts is expected.

4.3 Considerations for Audit & Investigation

Issue: As noted, the spirit of full disclosure of contracts is to allow for public access to information so that they can consider (and question) the terms and conditions that the government has agreed to for the exploitation of the country's natural resources. The LEITI MSG needs to discuss and agree on what such an audit or investigation entails. In the first instance, this requires that the appropriate information has been disclosed to the LEITI; which can be achieved through the actions suggested under 4.1 and 4.2. The next step is to discuss what information is pertinent for public debate and good governance.

Challenge: Ascertaining what is the relevant information within contracts and how should it be assessed.

Recommendations: Through an MSG working group, identify which transparency issues are of relevance for Liberia: fiscal terms, local employment commitments, local community commitments etc. according to specific audience groups or linked to the LEITI public engagement/media strategy.

Actions

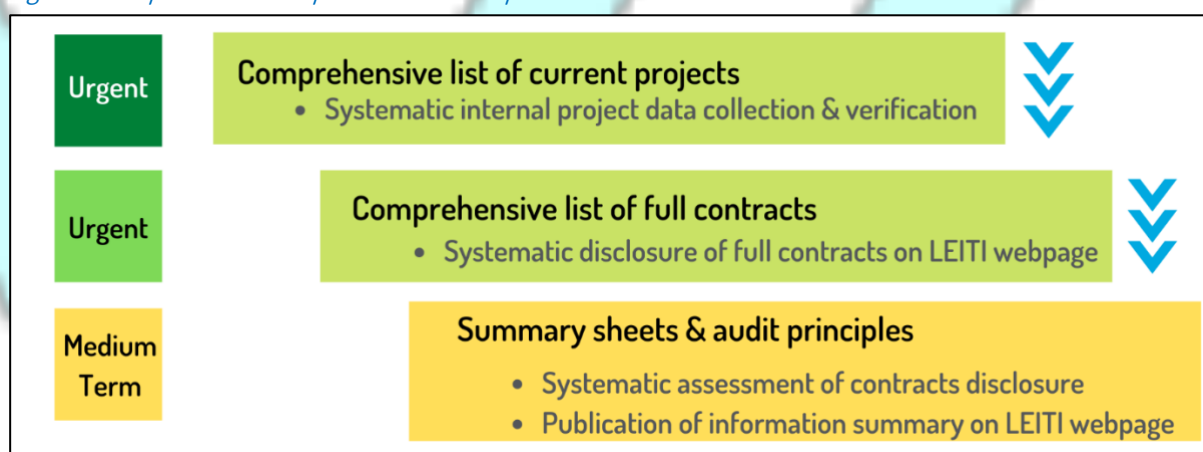
1. Establish an internal process (this can be based on the summary sheets discussed in 4.2) for what information needs to be evaluated.
2. In discussions with the IT team, consider how the current LEITI [webpage](#) for contract disclosure can provide for more search words.²
3. Establish an internal process on how this information will be extracted from the contracts that are disclosed (such as the current LEITI approach to developing a contract matrix).
4. Establish how this information would be evaluated. For example, what would be considered an acceptable royalty rate; should local community expenditures be explicitly stated in a contract etc.
5. Engage with the National Bureau of Concessions who monitor the implementation of contracts, to ascertain whether both parties (the government & company) are in compliance with the terms of the contract.

4.4 Roadmap

The recommendations and actions provided in this Chapter are sequential and the following roadmap is suggested:

1. The establishment of a comprehensive list of projects is essential and determines the success of advancing compliance with the EITI Requirement 2.4. Based on the suggested template, LEITI should organise its current data and fill in the gaps through information currently available on government webpages.
2. Once a full list is established, the next step would be for the MSG to decide on a disclosure threshold for the short term and focus on collecting the concession agreements for the priority projects. A schedule can be devised for the collection of contracts for other licences/concessions.
3. In parallel to Step 2, the MSG should constitute a working group to discuss and decide how to use the information provided in the disclosed contracts and establish a working process with the NBC so that LEITI does not spend time re-inventing the wheel, i.e., repeating processes that are already covered by Bureau.

Figure 2: Proposed Roadmap for LEITI on Requirement 2.4



² For example, at this time the search for 'tax' does not provide any results in the documents.

Annex 1: Liberia Contract Disclosure: Mapping Study

AGRICULTURE								
Contract Type	Company	Source of Reference	Other Source?	Listed on LEITI	Third-Party Site	Full Text?	Status	Discrepancies & Issues
CA	Firestone	NBC – Concession List	NCMP	Yes	-	Yes	Active	-
CA	Cavalla Rubber Corp	NBC – Concession List	NCMP	Yes	-	Yes	Active	-
CA	Liberia Agricultural Co.	NBC – Concession List	NCMP	Yes	-	Yes	Active	Almost unreadable
CA	Salala Rubber Company	NBC – Concession List	NCMP	Yes	-	Yes	Active	Almost unreadable
CA	LIBCO (Cocopa) Nimba Rubber	NBC – Concession List	NCMP	Yes	-	Yes	Active	Hard to read scan
CA	Sime Darby / Mano Oil Palm	NBC – Concession List	NCMP	Yes	-	Yes	Active	-
CA	Maryland Oil Plantation	NBC – Concession List	-	Yes		Yes	Active	Triplicated listing LEITI
CA	Golden Veroleum Liberia	NBC – Concession List	NCMP	Yes	-	Yes	Active	Contract date doesn't align with Concession List
CA	LIBINCO (Equatorial Palm Oil)	NBC – Concession List	?	Yes	-	Yes	Active	Is a LIBINC Concession in NCP but slightly different dates for duration. Document is uploaded in duplicate reverse order and correct order.
CA	LFP (Equatorial Palm Oil)	NBC – Concession List	-	No	-	-	Inactive	-

CA	ADA/LAP Commercial Inc	NBC - Concession List	-	No	-	-	Inactive	-
CA	NOVEL Liberia Inc.	NBC - Concession List	-	No	-	-	Inactive	-
FORESTRY								
Contract Type	Company	Source of Reference	Other Source?	Listed on LEITI	Third-Party Site	Full Text?	Status	Discrepancies & Issues
FMC	International Consultant Capital	NBC - Concession List	NCMP	Yes	-	Yes	Active	-
FMC	Alpha Logging	NBC - Concession List	NCMP	Yes	-	Yes	Active	Hard to read, triplicated, can't follow
FMC	E J & J Investment Corp	NBC - Concession List	NCMP	Yes	-	Yes	Active	Duplicated scan
FMC	Euro-Liberia Logging	NBC - Concession List	NCMP	Yes	-	Yes	Active	-
FMC	Atlantic Resources	NBC - Concession List	NCMP	Yes	Yes	No	Active	Odd pages only (duplicated)
FMC	Geblo Logging	NBC - Concession List	NCMP	Yes	-	Yes	Active	Error in title 'Gebro' (duplicated scan)
FMC	Liberia Tree & Trading Company - Mandra	NBC - Concession List	NCMP	Yes	-	Yes	Active	Hard to read, triplicated, can't follow
TSC	Tarpeh Timber Company	NBC - Concession List	NCMP	Yes	-	Yes	Active	-
TSC	Akewa Group	NBC - Concession List	-	No	Yes	Yes	Active	-
TSC	B & V Company (Bulgar & Vincent)	NBC - Concession List	NCMP	Yes	-	Yes	Active	-
TSC	Bargor & Bargor	NBC - Concession List	-	Yes	-	Yes	Active	-

TSC	Thunder Bird International Liberia	NBC - Concession List	-	Yes	-	Yes	Active	-
TSC	Bassa Timber & Logging	NBC - Concession List	-	Yes	-	Yes	Active	-
TSC	Sun Yeun Corp	NBC - Concession List	-	Yes	-	Yes	Active	Two TSC on LEITI
CFMA	Tetra Enterprise Inc	NBC - Concession List	-	No	No	No	Active	-
CFMA	Regnals International Inc	NBC - Concession List	-	No	No	No	Active	
CFMA	WestNAF Limited	NBC - Concession List	-	No	No	No	Active	-
CFMA	L & S Resources Inc	NBC - Concession List	-	No	No	No	Active	-
CFMA	Build Liberia Inc	NBC - Concession List	-	No	No	No	Active	-
CFMA	West African Forest Development Inc.	NBC - Concession List	-	No	No	No	Active	-
CFMA	African Wood and Lumber	NBC - Concession List	-	No	No	No	Active	-
CFMA	Mandra Forestry Liberia	NBC - Concession List	-	No	No	No	Active	-
CFMA	Gbi Community	NCMP	-	No	No	No	Unknown - Discrepancies	Not in NBC - Concession List
CFMA	Doru Community	NCMP	-	No	No	No	Unknown - Discrepancies	Not in NBC - Concession List
CFMA	Bloungul Community	NCMP	-	No	No	No	Unknown - Discrepancies	Not in NBC - Concession List
CFMA	Neezonie Community	NCMP	-	No	No	No	Unknown - Discrepancies	Not in NBC - Concession List
CFMA	Bluyeana Community	NCMP	-	No	No	No	Unknown - Discrepancies	Not in NBC - Concession List
CFMA	Blei Community	NCMP	-	No	No	No	Unknown - Discrepancies	Not in NBC - Concession List
CFMA	Zor Community	NCMP	-	No	No	No	Unknown - Discrepancies	Not in NBC - Concession List

CFMA	Nitrian Community	NCMP	-	No	No	No	Unknown - Discrepancies	Not in NBC - Concession List
CFMA	Nimopoh Community	NCMP	-	No	No	No	Unknown - Discrepancies	Not in NBC - Concession List
PUP / FMA (Social)	Texas International Mary Kpoto/Lofa Development	LEITI	-	Yes	-	Yes	Unknown	PUP not covered elsewhere

Various other PUP are available on the LEITI website, but it has not been possible to verify whether or not these contracts are active and / or whether they are subject to Liberia's disclosure requirements.

OIL

Contract Type	Company	Source of Reference	Other Source?	Listed on LEITI	Third-Party Site	Full Text?	Status	Discrepancies & Issues
PSC	Andarko Liberia Repsol Mitsurbishi	NCMP	-	No	N/A	N/A	Active in NCMP	Expired / Inactive NBC & LPRA confirm all former PSC have expired
PSC	Cheveron Oranto Petroleum Limited ENI	NCMP	-	No	N/A	N/A	Active in NCMP	Expired / Inactive NBC & LPRA confirm all former PSC have expired
PSC	Cheveron Oranto Petroleum Limited ENI	NCMP	-	No	N/A	N/A	Active in NCMP	Expired / Inactive NBC & LPRA confirm all former PSC have expired

PSC	European Hydrocarbons Limited	NCMP	-	No	N/A	N/A	Active in NCMP	Expired / Inactive NBC & LPRA confirm all former PSC have expired
PSC	European Hydrocarbons Limited	NCMP	-	No	N/A	N/A	Active in NCMP	Expired / Inactive NBC & LPRA confirm all former PSC have expired
PSC	Andarko Liberia	NCMP	-	No	N/A	N/A	Active in NCMP	Expired / Inactive NBC & LPRA confirm all former PSC have expired
	Repsol							
	Tullow Oil							
PSC	Cheveron	NCMP	-	No	N/A	N/A	Active in NCMP	Expired / Inactive NBC & LPRA confirm all former PSC have expired
	Oranto Petroleum Limited							
	ENI							
PSC	Exxon Mobile Exploration & Production Liberia Ltd	NCMP	-	No	N/A	N/A	Active in NCMP	Expired / Inactive NBC & LPRA confirm all former PSC have expired
	Canadian Overseas Petroleum							
	(Bermuda) Ltd							

MINING

Contract Type	Company	Source of Reference	Other Source?	Listed on LEITI	Third-Party Site	Full Text?	Status	Discrepancies & Issues
MDA	ArcelorMittal Liberia	NBC - Concession List	Yes - Class A Mining Licence	2006 Amendment Only	Yes	Yes (Original & 2006 & 2013)	Active	Listed as MDA on NCP First amendment only listed not contract. 2021 Amendment is not available.

MDA	Avesoro Resources (Bea Mountain)	NBC - Concession List	Yes - Class A Mining Licence	Original Agreement Only	Yes	Yes	Active	Bea Mountain Mining Corp Status of Concessions notes a 2019 review - amendments? Duplicated on LEITI Listed as Aureus on NCP Amended and Restated only on third party site
MDA	Amlib/MNG Kokoya Hummingbird	NBC - Concession List	Yes - MDA	Yes	-	Yes	Active	Mislabeled as Exploration Agreement LEITI
MDA	China Union	NBC - Concession List	Yes - Class A Mining Licence	No	Yes	Yes	Unknown - Discrepancies	Cadastre & NCP list as 'Active' / Status of Concessions lists as "Inactive" Listed as MDA on NCP
Development Exploration Licence *3 & MDA	Western Cluster	NBC - Concession List	Yes - Development Exploration Licence	Yes		Yes	Unknown - Discrepancies	Cadastre & NCP list as 'Active' / Status of Concessions lists as "Inactive"
MDA	Putu Iron Ore	NBC - Concession List	Yes - Class A Mining Licence	Exploration Agreement Only	Yes	Yes	Unknown - Discrepancies	Cadastre & NCP list as 'Active' / Status of Concessions lists as "Inactive"
								Exploration Agreement is on LEITI Website, but MDA is not
MDA	Cavalla Resources	NBC - Concession List	Cavalla Resources Exploration Licence only	No	No	No	Unknown - Discrepancies	Must be listed under other information (see below)

Class A Mining Licence	MNG Gold Exploration Inc (Serhan Umurhan)	Mining Repository	Yes - Class A Mining Licence	No	No	No	Unknown - Discrepancies	Not in NBC Status of Concessions List (Active MR)
Development Exploration Licence*6 & MDA	Prosis Mining (Liberia) Limited	Mining Repository	Yes - Development Exploration Licence	No	Yes	Yes	Unknown - Discrepancies	Not on NCP or NBC Status of Concessions List (Active MR)
Development Exploration Licence*2	Gingko Energy (Liberia) Inc	Mining Repository	Yes - Development Exploration Licence	No	No	No	Unknown - Discrepancies	Not on NCP or NBC Status of Concessions List (Active MR)
MDA	KPO Resources	LEITI Website	No	Yes	-	Yes	Unknown - Dates Expired	Not referenced anywhere other than LEITI Website
Mineral Exploration Agreement	Craton Developments Inc	LEITI Website	No	Yes	-	Yes	Unknown - Dates Expired	Not referenced anywhere other than LEITI Website
Mineral Exploration Agreement	G-10 Exploration	LEITI Website	No	Yes	-	Yes	Unknown - Dates Expired	Not referenced anywhere other than LEITI Website
Mineral Exploration Agreement	African Aura	LEITI Website	No	Yes	-	Yes	Unknown - Dates Expired	Not referenced anywhere other than LEITI Website
MDA	Bentley International Trading	LEITI Website	NBC - Concession List (Inactive)	Yes	-	Yes	Unknown - Dates Expired	Not referenced anywhere other than LEITI Website
MDA & Exploration Agreement	BHP	LEITI Website	Not under BHP	Yes	-	Yes	Unknown - Dates Expired	Is this the Cavalla Concession?
Mineral Exploration Licence	Belle Resources	LEITI Website	No	Yes	-	Yes	Unknown - Dates Expired	Not referenced anywhere other than LEITI Website

Mineral Exploration Agreement	Magma Mineral Resources	LEITI Website	No	Yes	-	Yes	Unknown - Dates Expired	Not referenced anywhere other than LEITI Website
Mineral Exploration Licence	Southern Cross	LEITI Website	No	Yes	-	Yes	Unknown - Dates Expired	Not referenced anywhere other than LEITI Website
Mineral Exploration Agreement	T-Rex Resources	LEITI Website	No	Yes	-	Yes	Unknown - Dates Expired	Not referenced anywhere other than LEITI Website
Mineral Exploration Agreement	Develton Mining	LEITI Website	No	Yes	-	Yes	Unknown - Dates Expired	Not referenced anywhere other than LEITI Website
Kitoma Exploration Agreement	BHP	LEITI Website	No	Yes	-	Yes	Unknown - Dates Expired	Not referenced anywhere other than LEITI Website
Mineral Exploration Agreement	Golden Ventures	LEITI Website	No	Yes	-	Yes	Unknown - Dates Expired	Not referenced anywhere other than LEITI Website
Transferred Mineral Exploration Licence	Samlec Resources (acquired from Belle Resources)	LEITI Website	No	Yes	-	Yes	Unknown - Dates Expired	Not referenced anywhere other than LEITI Website
There are 899 Class A, Class B, Class C Mining Licences and Exploration Licences listed as active in the mining repository that are not currently disclosed.								

Annex 2: Data Management Good Practice

The following headers should be used for collating information on Licences & Concessions. The template should be created in a Microsoft © Excel file. Google Sheet may also be a second alternative.

Criteria	Description
Property ID	An LEITI specific ID, can take the following form: <ul style="list-style-type: none"> • A001: Agricultural Project • F001: Forestry Project • M001: Mining Project • 0001: Oil& Gas Project
Property Name	The name of the project
Source of data	Where has the information been received from, such as: <ul style="list-style-type: none"> • NBC – National Bureau of Concessions • MMEL – Ministry of Mines & Energy Cadastre • NOCAL – NOCAL website • FDA – Forestry Development Authority webpage • PC – Personal Contact (via an email request for example)
ID no in Source file	The id in the source file, so the project can be tracked over time
Last Updated	What was the data for when the information was valid/updated
Sector	Code to indicate the sector: <ul style="list-style-type: none"> • A: Agriculture • F: Forestry • M&E: Mining & Energy • O&G : Oil& Gas
Company	Contracting Party
Development Status	Is the contract active or on hold/abandoned
Type of Licence/Concession	By sector, indicate the licence type, for example for mining the list would be: <ul style="list-style-type: none"> • Exploration licence • Mining licence (Class A) • Mining licence (Class B) • Mining licence (Class C) • Mineral Development Agreement
Effective Date	Date of signature or start date of licence
End Date	Date when licence expires
Duration	Duration in years
Type of commodities	Where applicable, add commodities covered by licence.
Contract Available	Yes / No: refers to whether LEITI has access to the contract
Amended	Yes/No: refers to whether amendments have been made to the original contract
Amended available	Yes/No: If the previous answer is Yes, this refers to whether LETI has the amended contract.
Link to contract	Provide a link to the contract in the LEITI internal repository or to an online source
Link to summary sheet	When summary sheets are created, provide a link to the location of the summary sheet