

Transparency: A Christian Concern: Catholic Social Teaching and the Case for Transparent and Accountable Practices in Extractive Industries

**A Position Paper of
CIDSE, Pax Christi International and Caritas Europa**

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Pax  **Christi**
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CIDSE
Coopération Internationale pour le
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CIDSE
Coopération Internationale pour le
Développement
et la Solidarité



International Cooperation for Development and Solidarity – CIDSE
Rue Stévin 16, B – 1000 Brussels; Belgium
Tel: +32 (0)2 230 7722; Fax: +32 (0)2 230 082;
E-mail: postmaster@cidse.org Website: www.cidse.org

CIDSE is a coalition of 15 Catholic development organisations in Europe and North America. CIDSE members share a common vision on poverty eradication and social justice and a common strategy on development programmes, development education and advocacy. CIDSE's advocacy work covers trade and food security, social justice, debt and structural adjustment, EU development policy and peace and conflict.

Pax Christi
International

Pax Christi International
Rue du Vieux Marché aux Grains 21, B – 1000 Bruxelles,
Belgium
Tel: +32 (0)2 502 5550; Fax: +32 (0)2 502 4626
E-mail: hello@paxchristi.net Website: www.paxchristi.net

Pax Christi International is a non-profit, non-governmental Catholic peace movement working on a global scale on a wide variety of issues in the fields of human rights, security and disarmament, economic justice and ecology. Pax Christi International is made up of autonomous national sections; local groups and affiliated organisations spread over 30 countries and 5 continents with over 60 thousand members worldwide.

 **Caritas**
EUROPA

Rue de Pascale 4, B – 1040 Brussels, Belgium
Tel: +32 (0)2 280 0280; Fax: +32 (0)2 230 1658
E-mail: info@caritas-europa.org Website:
www.caritas.org

Caritas Europa has 48 members in 44 European countries who work together on issues of social assistance, social care, development assistance and emergency aid. Caritas Europa is part of the global Caritas Internationalis Federation.

This paper is an initiative of the joint CIDSE/Pax Christi International/Caritas Europa Peace and Conflict Coalition. It was written by Dr. Geraldine McDonald, CIDSE Peace and Conflict Officer, and includes contributions from members of the Peace and Conflict Coalition and other members of the three networks.

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Please send comments to mcdonald@cidse.org

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List of Acronyms

ACERAC	Central African Bishops' Conference
CIDSE	International Cooperation for Development and Solidarity
CRS	Catholic Relief Services
CST	Catholic Social Teaching
EITI	Extractive Industries Transparency Initiative
NGO	Non-governmental organisation
PWYP	Publish What you Pay

Preface

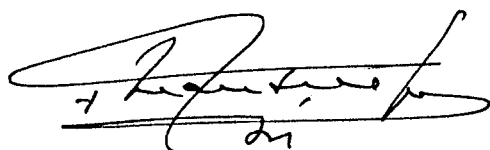
This paper addresses the issue of transparency in the oil industry, in particular in West Africa. In many of those countries petrodollars, which could have been used to reduce poverty, have had the opposite effect. But the issues addressed are of relevance far beyond the oil wells of Africa's Atlantic coastline. In the Democratic Republic of Congo for instance, we have seen how great natural resource wealth, our timber, diamonds and other minerals, have been looted and squandered by warring factions. Instead of benefiting local people, the proceeds have often ended up in the hands of foreign business interests. Other countries endowed with natural resource wealth in Latin America, Asia and the Middle East, are facing the same challenge of harnessing their wealth for the good of all.

Whilst the "Publish What You Pay" campaign is only one way of addressing what are complex problems, it is a start. Full transparency and the monitoring of public financial resources are one contribution towards helping parliaments and civil society to hold their leaders to account and promote democracy.

We as the Church have our own particular role to play. As Christians we cannot escape from the responsibility to analyse the context in which we are living, and to fulfil our Christian duties which arise from that. We are a broad Church. Indeed, a great strength of the initiatives described herein is that lay people and clergy from the North and from the South, have come together to identify problems and develop strategies to address them.

I am happy to add my voice to the call for companies and governments to be transparent about revenues paid and received, on Churches to show solidarity with their brothers and sisters in resource-rich, but poor countries, and on all Christians to make decisions and take actions which allow for natural resource wealth to benefit the poor.

This paper is a valuable contribution linking our faith to the world of business and our responsibility to be both stewards of our resources and champions for justice. I commend the efforts of all those who are working together to draw attention to these issues and hope we may continue to work towards realising our common goals in the future.



+ Laurent Monsengwo Pasinya
Archbishop of Kisangani
President of SECAM
Vice-President Pax Christi International

Introduction

“It is now clear that our involvement as a church in Central Africa with the issue of oil does not arise from meddling in issues reserved for the authorities of our States. We are witnesses to the suffering of the people to whom we belong. Our prophetic mission impels us to launch a heartfelt appeal to all those who participate in oil exploitation in our region or who wield any political and economic power. Together, let us offer the chance of integral development to the men and women of our region by a more humane exploitation of oil, as with all our natural resources”

Source: *The Church and Poverty in Central Africa: The Case of Oil*, ACERAC, July 2002

This plea, made by the Conference of Central African Bishops, demonstrates the links between personal, ecclesial and societal values and actions which are embodied by Catholic Social Teaching (CST). Using CST as a starting point, this paper builds the moral case for the Publish What You Pay (PWYP) Campaign, which calls on all oil, gas and mining companies to publish revenue payments made to national governments. It is an initiative of the joint CIDSE/Pax Christi International/Caritas Europa *Peace and Conflict Coalition* which participates in the PWYP Coalition whilst simultaneously working to strengthen southern partners so that they are able to hold governments to account on revenue expenditure.

The paper shows how Christians have become active in defending the right of the poor to benefit from the sustainable exploitation of natural resources, which are part of their national patrimony. The actions and statements made, based firmly in the social teaching of the church, challenge all Christians, but particularly those with the power and influence to effect change, to assume the moral responsibilities inherent in their faith, and to act in accordance with principles of good governance, transparency and accountability, so that the benefits accruing to resource-rich states can best be employed to alleviate poverty and human suffering. The paper concludes with recommendations to extractive companies, northern and southern churches, northern governments, and national governments of countries which extract resources.

Catholic Social Teaching (CST)

Catholic Social Teaching is the body of teaching on social, cultural and economic matters that can be found in the scriptures and the official teaching documents of the Church, then taken forward, expressed and developed in the writings of theologians and the lived witness of individuals and communities. CST has evolved as the Church’s response to changing times. Pope John Paul II:

This teaching comes into being...from the presence of Christians in the midst of the world’s changing situations and their contact with the resultant challenges. So this social doctrine entails not only principles for reflection, but also norms for judgement and guidelines for actionⁱ

These principles, norms and guidelines challenge us at three levels: the personal, ecclesial and societal. Peter Henriot, a Jesuit priest and scholar on CST, explains this by saying that the purpose of CST is three-fold:

- To guide individual consciences in making just decisions
- To shape the response of the church to social issues
- To influence the activities of the public sectorⁱⁱ

In this paper it is understood that ‘public sector’ includes private, business interests, as an influential actor in the public sphere.

The major themes running through CST include ideas about how to work for the Common Good and Community, Economic Justice, The Stewardship of God’s Creation, Global Solidarity and the Preferential Option for the Poor. These themes underlie the way in which CST deals with *structural* or *social* sin. According to CST, the way in which we organise our society in terms of the economy and politics, the law and public policy, directly affects human dignity and the capacity of individuals to grow in community. *Structural* or *social* sin is everything which prevents the most vulnerable from benefiting from that growth.

CST: A Challenge to All Christians

At its core, CST is *challenging*. Pope John Paul II:

“[P]olitical leaders and citizens of rich countries...especially if they are Christians, have the moral obligation...to take into consideration in personal decisions and decisions of government ...the interdependence which exists between their conduct and the poverty and underdevelopment of so many millions of people..”ⁱⁱⁱ

CST therefore calls on the faithful to be *morally coherent*, to keep intact the link between the spiritual and secular life, and to strive for decisions and actions to serve the common good on a global scale. Thus the US Bishops in 1986 called on all those in a position to influence matters of the economy to serve the common good *“by directing, urging, restraining, and regulating economic activity as the occasion requires and necessity demands.”^{iv}*

Following the logic of CST, extractive industry companies, which play a dominant role in the economies of many southern countries, have a duty to consider how to balance their legitimate interests with their obligations to the common good. In exploring the link between CST and Corporate Accountability, Peter O’Driscoll from the Center of Concern makes a clear distinction between the notions of corporate *responsibility* and corporate *accountability*. Whilst the former suggests that companies can adequately improve their own social and environmental impacts through voluntary measures alone, the latter embraces the imperative that regulatory structures must be reformed to prevent the commission of social sin.^v

Governments likewise have a duty to promote and defend the common good, and to make sure that economies work for the benefit of the poor:

“As for the State, its whole raison d’etre is the realisation of the common good in the temporal order. It cannot, therefore, hold aloof from economic matters.”^{vi}

“[T]he supreme criterion in economic matters...must not be the special interest of individuals or groups, nor unregulated competition, economic despotism, national prestige or imperialism, nor any other aim of this sort...On the contrary, all forms of economic enterprise must be governed by the principles of social justice and charity.”^{vii}

Publish What you Pay^{viii}

Discoveries of considerable oil, gas and mining resources in poor developing nations have often led to dreams of untold wealth. The assumption made is that natural wealth will convert into the wealth of a nation, and that there will be plenty to go round in the new abundance so that everyone, even the poorest, can benefit. The reality has been quite different. Oil, gas and mining industries are now significant in over 50 developing countries, but 1.5 billion people in those countries continue to live on less than US\$2 a day. Twelve of the world’s 25 most mineral-dependent states and six of the world’s most oil-dependent states are classified by the World Bank as “highly indebted poor countries” with amongst the world’s worst Human Development Indicators.

Where does the wealth go?

Revenues from natural resource extraction reach governments in the form of taxes, fees, royalty and signature bonus payments. But the revenue generated remains a closely guarded secret: neither governments nor companies involved disclose how much money has actually been paid. This problem is particularly serious in countries which are highly dependent on revenue from natural resource extraction; citizens cannot access information in order to hold their governments to account on revenue expenditure and governments can divest themselves of the need for popular legitimacy. Resource revenues have helped to sustain autocratic governments and warlords who rule through coercion and patronage and have contributed to arms purchasing, fuelling a vicious cycle of conflict and poverty exacerbated by embezzlement, corruption and revenue misappropriation. There is a long list of countries where problems of this nature have been identified including Algeria, Angola, Azerbaijan, Burma/Myanmar, Cambodia, Chad, Congo-Brazzaville, Democratic Republic of Congo, Equatorial Guinea, Gabon, Kazakhstan, Nigeria, Sudan and Venezuela.

Transparency and Working with Southern Partners

The PWYP Coalition now consists of over one hundred and thirty non-governmental organisations (NGOs) from throughout the world. The Coalition argues that companies should be transparent about revenue payments made to governments so that civil society can accurately assess whether money is being misappropriated, lobby for full transparency in local government spending and hold their governments to account. The Coalition does not advocate that companies should tell governments what to do with money earned from extractives. But they do have a social responsibility to be transparent about their financial dealings so that citizens have access to information: companies that fail to disclose are complicit in the disempowerment of the people of the countries to which the resources belong.

Once citizens have access to information they need to be empowered to use it. Thus, strengthening the capacity of civil society to monitor public budgets is an important corollary to working for revenue disclosure. To this end the *Peace and Conflict Coalition* works with southern partners in the strengthening of local organisations to hold governments to account on revenue expenditure. As has been shown elsewhere, citizen participation in monitoring, and even preparing municipal budgets has helped reallocate spending to critical human development priorities.^{ix}

The Business Case for Transparency

Beyond arguments about how transparency would serve local populations, the business case for transparency is also very strong. In mid-2003 institutional investors representing US\$3 trillion made a statement highlighting revenue transparency as a critical factor for corporate governance, management of reputational risk and a sustainable investment environment.^x

EITI: A Governmental Response

The UK government has taken up the challenge of the PWYP campaign and announced in September 2002 its own 'Extractive Industries Transparency Initiative' (EITI) which is a multi-stakeholder dialogue process involving extractive companies, governments and NGOs involved in PWYP. In June 2003, G8 countries endorsed the EITI process and announced an Action Plan on Fighting Corruption and Improving Transparency. A number of international extractive companies are already fully supportive of the EITI scheme and a number of national governments have indicated their readiness to pilot voluntary country-level agreements on transparency at the national level.

The Limitations of the Voluntary Approach

The PWYP Coalition acknowledges that voluntary country-level EITI compacts incorporating company and host government templates for disclosure may play an important role in

enshrining international best practice and uniform standards for revenue disclosure. However, a voluntary approach is unlikely to deliver results in those countries where revenue transparency is needed most and where corruption associated with revenues from the extractive industries is of greatest concern.

Some have also suggested that oil companies should 'sign-up' for disclosure voluntarily. This is problematic for a number of reasons. Firstly, individual companies could be put at a commercial disadvantage by disclosing information that others fail to reveal. Secondly, companies are often prevented from disclosure by confidentiality clauses in their contracts with governments. The Coalition believes that all companies and the investment community would benefit from a level playing field if regulators required disclosure. Furthermore, it would enable companies to address the risks to reputation arising from a lack of transparency. The PWYP Coalition therefore maintains its firm stance on the need for a mandatory framework for the disclosure of revenue payments.

CST in Action: The Church Speaks out on Resource Extraction

Taking up the challenges inherent in CST, the Catholic Church leadership from Central Africa (Chad, Cameroon, Equatorial Guinea, Central African Republic, Gabon and Congo-Brazzaville) issued a bold statement on the oil industry in July 2002. The statement clearly explained the underlying principles in CST, which obliged the Bishops to take a strong stance on the management of oil revenues. The bishops lamented the fact that few had benefited from the region's enormous oil wealth and called on oil companies and sister Churches in the North to act so that the exploitation of oil could become a resource for the daily fight against poverty. A clear case was made linking lack of transparency in oil dealings with the concentration of power in a few hands, to the detriment of the common good (see Box 1 below).

Using Natural Resources for the Common Good

Two key, interlinking principles of CST for our purposes are the principle of the *common good* and the *universal destination of earthly goods*. CST clearly states that the world's resources should not remain in the hands of a few, and that the right to private property (such as control over natural resources) is not absolute, but should be ordered to the common good. Human beings have a responsibility to safeguard the integrity of creation and to ensure that all benefit from the sustainable use of the fruits of the earth. Those in positions of power and influence have a special duty to promote and defend the common good.

Following on from this, natural resources should not be for the private use of governments or individuals in prominent positions to sell for personal enrichment. Governments act as agents or administrators of a state's natural resources, *on behalf of* the people of that state. Contracts made between governments and companies to extract natural resources are effectively agreements whereby the peoples' sovereign resources are exchanged for money. It is therefore incumbent on companies to make publicly available details of money paid for extracting resources to the people of that state.^{xi}

Faith in Action: Tracing the links between transparency, peace and development

The bishops from Central Africa have been unequivocal in stating that the Catholic Church cannot remain silent at the risk of being an accomplice to great wealth being squandered whilst the poor remain hungry. They have called for a moral and transparent use of natural resource wealth, understanding the links between transparency, accountability, poverty reduction, development and peace. Whilst the benefits of natural resource revenue remain so drastically skewed in favour of an elite few, there will always be the danger of tensions overflowing into violent conflict. But there is a way out: the promotion of transparency and accountability should not only help to increase the proportion of revenue going into poverty

reduction and development, but should also help to rebuild the fabric of war-torn societies, the checks and balances which are needed for more peaceful futures in the long-term.

Box 1. CST Principles and Central African Bishops on Oil

CST Principles Supporting PWYP

- the universal destination of earthly goods

By entrusting His creation to human beings, God wanted them to manage it for the good of all. Everyone is a co-inheritor of the resources of the universe: *“God has destined the earth and all it contains for the use of everyone and of all peoples, so that the good things of creation should be available equally to all...For this reason, in making use of them, we ought to regard the exterior things we lawfully possess not just as our own but also as common, in the sense that they can profit not only the owners but others also”*^{xii}

- solidarity and the common good

Solidarity is the recognition of the interconnectedness of personal and institutional activities that make up the social fabric of human existence. In CST, solidarity is promoted in conscious acts that build community. When economic activity undercuts community – e.g. creating great gaps between rich and poor – then solidarity is destroyed: *[Solidarity] is not a feeling of vague compassion or shallow distress at the misfortunes of so many people..On the contrary, it is a firm and persevering determination to commit oneself to the common good; that is to say, to the good of all and of each individual because we are all really responsible for all.”*^{xiii}

“[P]ublic authority should ensure that nobody misuses private property contrary to the common good. Even property of its nature also has a social aspect which is based on the law of the common purpose of goods. If this social dimension is neglected, property frequently comes to be an occasion for greed and serious disorder..”^{xiv}

- option for the poor

“As individuals and as a nation, therefore, we are called to make a fundamental “option for the poor”. The obligation to evaluate social and economic activity from the viewpoint of the poor and the powerless arises from the radical command to love one’s neighbour as one’s self”^{xv}

“The fundamental moral criterion for all economic decisions, policies, and institutions is this: They must be at the service of all people, especially the poor”^{xvi}

- promotion of peace

“Peace must be built on the basis of justice in a world where the personal and social consequences of sin are evident”^{xvii}

Sources: CST documents and *Catholic Social Teaching and Poverty Eradication: Key Concepts and Issues*, Peter Henriot S.J. November 2001

Central African Bishops’ Statement:

On who benefits from oil revenues

“With the complicity of oil companies that have been paying out large sums to their benefit, these men have been able to ensure their security, to fund their political parties, and to maintain their friendships with certain dignitaries in Northern capitals. During this period, as all criticism was deemed subversive and dangerous, people were suffering in silence from the exploitation of their natural resources for the benefit of foreign powers...Our oil is still, in most cases, the private financial reserve of the powers that be. They use it as they choose for funding political activities of their sole party, diverting people’s consciousness during elections, and for buying arms to ensure their safety.. Our oil is sometimes mortgaged to pay off debts that have served the personal interests of certain fellow citizens.”

On transparency

“Complicity has come into play between our political power holders and the oil companies. There is absolute secrecy in the elaboration and signing of contracts. Revenue drawn from oil exploitation strengthens state authority, which is used to the detriment of the population. Enriched by oil dividends, the political power holders consider themselves independent of the people, to whom they no longer feel obliged to render any accounts...oil, like other natural resources, has served..to maintain the regimes that give preference to personal interest to the detriment of the common good.”

On poverty

“The few dividends that flow out have not contributed to the reduction of our people’s misery. Our region is still characterized by high levels of illiteracy, mortality, and malnutrition..oil revenues that should transform this situation and form the basis of true economic development are embezzled..”

On conflict

“The control of oil manna is at the centre of several battles for power in our region. Oil revenues have served as funding for arms purchases and to support private militias in certain States..We fear that tomorrow, some of our States will go to war against each other over shared oil concession zones.”

Source: *The Church and Poverty in Central Africa: The Case of Oil*, ACERAC, July 2002

The lived witness of CST can be seen in the growing swell of individuals and organisations who are calling for natural resources to be used, as coined by the bishops of Congo-Brazzaville, “as an instrument of life and not for the death of our people”. With a firm basis in the social teachings of the church, lay people, religious and grassroots community groups, national and international religious and secular NGOs, bishops in both north and south, are calling out for revenue from extractives to be used for the benefit of the poor. Agencies from the Caritas, CIDSE and Pax Christi networks are working together in the *Peace and Conflict Coalition* which supports the PWYP campaign whilst simultaneously working with southern partners in countries where the mismanagement of natural resource revenue has fuelled poverty and conflict. It is a broad Church within which clergy and lay people have distinctive and complementary roles to play. This breadth adds to the Church’s institutional strength, credibility and moral authority which, combined, make the Church a powerful instrument to influence governments, international financial institutions and extractive companies.

The Congo-Brazzaville Experience

Some concrete experiences are useful to explore the witness of communities living out the principles and challenges of CST. Congo-Brazzaville is the 3rd largest oil producer in sub-Saharan Africa. But instead of bringing prosperity, the oil boom has been accompanied by years of violent conflict and war, often fought over oil rents. 70% of the population lives below the poverty line. In response to this situation the Catholic Justice and Peace Commission from Pointe Noire, the oil capital on the coast, began an advocacy campaign on oil revenue management. The bishops took up their demands and in June 2002 issued a statement calling on President Sassou-Nguesso and his new parliament to pass a new oil revenue management law that would determine how revenue would be spent, and to establish a committee to monitor the fair management of oil revenues. The bishops appealed for solidarity from sister churches in Europe and the US, and in response the French Caritas, Secours Catholique, along with CRS (Catholic Relief Services) arranged an awareness-raising trip to France which, amongst other things, gave the delegation the opportunity to meet with directors of TotalFinaElf, the largest oil multinational operating in Congo-Brazzaville. During the visit, Bishop Luis Portella commented that, up until the Church had spoken out, it was taboo to even talk about what was happening to oil revenue. However, he added that the climate of fear had now reduced slightly, that spaces for dialogue were beginning to open, and that people felt more able to discuss these issues in public.

The Congo-Brazzaville experience is also a useful example of the principle of solidarity that runs through CST. Local and national Churches forged alliances with international counterparts in order to create the best possible chance to bring attention to their cause and prise open the political space for manoeuvre. Ordinary citizens in France played their part through a PWYP postcard campaign targeted towards the French President and the president of TotalFinaElf. Agencies from the *Peace and Conflict Coalition* facilitated access to powerful actors such as the directors of oil companies. It is to be hoped that the agencies’ sustained engagement with these actors will provide an umbrella of protection for continued lobbying activities in the south.

Voices of Support from the International Church

Beyond Central Africa, bishops from Angola have also played an important advocacy role in making the case for transparency of revenue payments, and in calling for this revenue to be used for peace and development. In his acceptance speech for the 2001 Sakhorov Human Rights Award from the European Parliament, the President of Angola’s Bishops’ Conference, Archbishop Kamwenho, said that increased transparency in the oil sector would make it difficult to use oil and diamond revenues for war, and would make it easier to increase social investments for the benefit of Angola’s citizens. In mid 2002, Bishop Franklin from Luanda called on foreign oil companies to make public what they pay Angola’s government in fees and taxes: “*This would be good for the country, good for the people, because this money doesn’t belong to the government or to a particular political party, but to all the people of*

Angola..the people shouldn't be living in misery when the government is taking in so much money^{xviii}

Meanwhile the U.S. Bishop's Conference has called on individuals and corporations involved in extractive industries to consider their moral duty in ensuring that resources are used for the common good:

"Governments, international financial institutions, and private corporations involved in the exploration, development, production, and sales of natural resources (e.g. oil, diamonds, timber, minerals, and precious gems) all have a moral responsibility to ensure that the otherwise legitimate development of these resources does not contribute directly or indirectly to corruption, conflict, and repression. Transnational corporations ought to adopt codes of conduct that reinforce their social responsibilities, direct their activities toward the common good, and adopt transparency in operations and financial accountability."

Source: *A Call to Solidarity with Africa*, U.S. Catholic Bishops Conference, November 14, 2001

Conclusion

The actions and statements of Churches and lay people north and south, from the local to the international level, represent the lived experience of CST. Taken together with the authoritative teaching documents they present a strong body of evidence in making the case for regulatory changes to national and international financial legislation which would allow for full transparency of revenue payments. The weaknesses inherent in voluntary measures make it very unlikely that they could address the social sin which prevents the poor from benefiting from the resource abundance which surrounds them. Based on solid business arguments the PWYP Coalition makes a convincing case for regulatory structures; CST adds the moral dimension and challenges Christians to make decisions and take actions which open the door for revenue from resource exploitation to be used for the maximum benefit of local populations.

Recommendations

To Extractive Companies

- In line with recommendations in the Publish What you Pay campaign, extractive companies should publicly disclose, in a disaggregated, regular and timely manner, all net taxes, fees, royalties and other payments made to all governments, at any level, including compensation payments and community development funding.
- Companies should actively support the Extractive Industries Transparency Initiative (EITI) led by the British government by participating in pilot schemes, whilst at the same time pressing for mandatory disclosure mechanisms for resource revenue.

To Christians in Leadership Roles

- All Christians, and especially those in leadership roles within governments and extractive companies, should be guided by CST to make just decisions which open the door for revenue from resource exploitation to be used for the maximum benefit of local populations.

To northern and southern Churches

- As enshrined in the principle of *solidarity*, Churches in the north and south should stand side-by-side with sister Churches in Central Africa in calling for the transparent, humane and sustainable exploitation of natural resource wealth which prioritises the needs of the poor.
- Churches in the north should use their institutional power to gain access to policy makers in order to bring the concerns of those at the grassroots in oil-producing countries to the centres of power in northern countries, where many oil and mining companies are headquartered.
- Churches should support local NGO initiatives on good management of resources and challenge their local governments on transparency.

To northern governments

- Northern governments should require all resource extraction companies to disclose payments to, and relevant contractual arrangements with, government and companies in all countries where they operate; to ensure the effective monitoring of compliance with the disclosure standards; and to establish and implement internationally recognised standards for company payments disclosure.
- Northern governments should lend full high-level political support for and leadership to the EITI initiative and provide a clear commitment to the fulfilment of its principles and objectives.
- Northern governments should support capacity-building for the governments of southern oil exporters so that they can manage oil revenues effectively. Northern governments should also lend their support to capacity-building for civil society organisations to enable the monitoring of government expenditure.

To national governments of countries which extract resources

- National governments and parliaments of countries which extract resources should legislate for the transparent disclosure of natural resource revenues in national and local budgets. They should remove all legal obstacles to such disclosure and the monitoring of the extractives sector.
- They should develop revenue oversight mechanisms involving government and civil society in the management and allocation of revenues from extractive resources.
- They should lend full high-level support to the EITI initiative and provide a clear commitment to the fulfilment of its principles and objectives.

ENDNOTES

- ⁱ Pope John Paul II, *Opening Address at the Puebla Conference*, 1979
- ⁱⁱ Peter Henriot S.J. *Catholic Social Teaching and Poverty Eradication: Key Concepts and Issues*, Unpublished Paper, November 2001
- ⁱⁱⁱ Pope John Paul II *Sollicitudo Rei Socialis*: 9.7
- ^{iv} US Catholic Bishops, *Economic Justice for All*, 1986: 124
- ^v Peter O'Driscoll, *Catholic Social Thought and Corporate Accountability: an Introduction to the Enron Case*, Unpublished Paper: August 2002. The Center of Concern promotes the vision of CST, affirming the human dignity of all members of the global community. For more information and resources on CST see www.coc.org
- ^{vi} Pope John XXIII, *Mater et Magistra*: 20
- ^{vii} Pope John XXIII, *Mater et Magistra*: 38/39
- ^{viii} For more information on Publish What you Pay please see www.publishwhatyoupay.org
- ^{ix} Porto Alegre in Brazil has been at the forefront of demonstrating how citizen participation in preparing and monitoring budgets has had a positive impact on human development statistics. During the first seven years of participatory budgeting there, the share of households with access to water services increased from 80% to 98%, and the percentage of the population with access to sanitation increased from 46% to 85%. See 'Deepening democracy in a fragmented world', *Human Development Report 2002*: 3
- ^x See *Investors' Statement on Transparency in the Extractives Sector*, June 2003. Available from www.isisam.com
- ^{xi} Corene Crossin from Global Witness has further elaborated this argument: Corene Crossin, *Sovereignty and the Control over Natural Resources*, Unpublished paper, March 2003
- ^{xii} Pastoral Constitution on the Church in the Modern World, *Gaudium et Spes*: 69
- ^{xiii} Pope John Paul II, *Sollicitudo Rei Socialis*: 38.4
- ^{xiv} Pastoral Constitution on the Church in the Modern World, *Gaudium et Spes*: 71
- ^{xv} US Catholic Bishops, *Economic Justice for All*, 1986: 87
- ^{xvi} US Catholic Bishops, *Economic Justice for All*, 1986: 24
- ^{xvii} US Catholic Bishops, *The Challenge of Peace*, 1983:56
- ^{xviii} Bishop Damião Franklin quoted in 'Angolan archbishop calls for increased transparency of government' Catholic News Service/U.S. Conference of Catholic Bishops 8th June 2002