

NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)

FINANCIAL, PHYSICAL AND PROCESS AUDIT: AN INDEPENDENT REPORT ASSESSING AND RECONCILING PHYSICAL AND FINANCIAL FLOWS WITHIN NIGERIA'S SOLID MINERALS SECTOR 2013

December 2015



This Report has been prepared at the request of the National Stakeholder Working Group (NSWG) charged with the implementation of the Extractive Industries Transparency Initiative in Nigeria. The views expressed in the report are those of the Independent Reconcilers and in no way reflect the official opinion of the NSWG. This Report has been prepared exclusively for use by the NSWG members and must not be used by other parties, nor for any purposes other than those for which it is intended.

Table of Contents

INTRODUCTION.....	6
Background.....	6
Objective.....	6
Nature and extent of our work	6
1. EXECUTIVE SUMMARY	8
1.1. Limitation to the reconciliation work.....	8
1.2. Revenue generated from the solid minerals sector.....	8
1.3. Production and exports	10
1.4. EITI scope of the solid minerals sector	11
1.5. Completeness and Accuracy of Data	12
1.6. Reconciliation of cash flows	13
2. APPROACH AND METHODOLOGY	14
2.1. Preliminary analysis	14
2.2. Data collection	14
2.3. Reconciliation and investigation of discrepancies.....	15
2.4. Reliability and credibility of data reported	15
2.5. Basis of reporting	15
3. CONTEXTUAL INFORMATION ON THE EXTRACTIVE INDUSTRY	16
3.1. Solid minerals sector.....	16
3.2. Collection and distribution of extractive revenues.....	23
3.3. Beneficial ownership	27
Disclosure requirements for private companies.....	28
3.4. State participation in the solid minerals sector.....	29
3.5. Audit and assurance practices in Nigeria	30
4. DETERMINATION OF THE RECONCILIATION SCOPE.....	32
4.1. Selection of payment flows.....	32
4.2. Selection of extractive companies	37
4.3. Reconciliation scope	41
5. RECONCILIATION RESULTS	46
5.1. Reporting by extractive companies.....	46
5.2. Reporting by tax category	49
5.3. Adjustments	51
5.4. Unreconciled discrepancies	56
5.5. Verification of Royalties paid	64

6. REPORTED DATA	66
6.1. Analysis of Government revenues.....	66
6.2. Unilateral disclosure of revenues by Government Entities.....	67
6.3. Unilateral disclosure of revenues by reporting companies.....	67
6.4. Sub-national Transfers.....	69
6.5. Analysis of export data.....	69
6.6. Liabilities as of 31 December 2013.....	69
7. RECOMMENDATIONS	70
7.1. Lessons learned from the 2012-2013 reconciliation	70
7.2. Follow up of the recommendations of the 2011 EITI Report	75
ANNEXES	81
Annex 1: Employment figures in the reconciled companies.....	82
Annex 2: Liabilities reported by the Solid Minerals companies	84
Annex 3: Solid Minerals companies profile.....	85
Annex 4: Beneficial ownership	88
Annex 5: Reporting template and Supporting Schedule	93
Annex 6: Complementary information reporting template.....	95
Annex 7: Royalty Rates per Mineral	102
Annex 8: Production by Mineral and by State.....	103
Annex 9: List of extractive companies paying taxes to the MID below the materiality threshold.....	105
Annex 10: Reconciliation sheets by company	109
Annex 11: Solid minerals exported in 2013	174
Annex 12: Detail of Licenses held by companies selected in the scope	176
Annex 13: Letter of the Auditor General for the Federation	183
Annex 14: Persons contacted or involved in the 2013 NEITI reconciliation	184

LIST OF ABBREVIATIONS

ANAN	Association of National Accountants of Nigeria
ASM	Artisanal and Small Scale Mining
ASMD	Artisanal and Small Scale Mining Department
BPE	Bureau of Public Enterprises
C of O	Certificate of Occupancy
CAC	Corporate Affairs Commission
CAMA	Companies and Allied Matters Act
CBN	Central Bank of Nigeria
CGT	Capital Gain Tax
CIT	Corporate Income Tax
EDT	Education Tax
EIA	Environmental Impact Assessment
EITI	Extractive Industries Transparency Initiative
FCT	Federal Capital Territory
FIRS	Federal Inland Revenue Services
FME	Federal Ministry of Environment
FMO	Federal Mines Officer
FMoF	Federal Ministry of Finance
FOB	Free on Board
GDP	Gross Domestic Product
ICAN	Institute of Chartered Accountants of Nigeria
IFAC	International Federation of Accountants
ISA	International Standards on Auditing
ISRE	International Standards on Review of Engagements
ISRS	International Standards on Related Services
LGA	Local Government Authority
MCO	Mining Cadastre Office
MDAs	Ministries, Departments and Agencies
MID	Mines Inspectorate Department
MMSD	Ministry of Mines and Steel Development
NBS	National Bureau of Statistics
NC	Not Communicated
NCS	Nigeria Customs Service
NEITI	Nigeria Extractive Industries Transparency Initiative
NESREA	National Environmental Standards and Regulations Enforcement Agency
NESS	Nigerian Exports Supervision Scheme
NGSA	Nigeria Geological Survey Agency
NIPC	Nigerian Investment Promotion Commission
NSE	Nigeria Stock Exchange
NSWG	National Stakeholder Working Group
OAGF	Office of the Accountant General of the Federation
P.A.Y.E	Pay As You Earn
RMAFC	Revenue Mobilization, Allocation and Fiscal Commission
RT	Reporting Template

LIST OF ABBREVIATIONS

SBIR	State Board of Internal Revenue
SOE	State Owned Enterprises
S MDF	Solid Minerals Development Fund
SMMRP	Sustainable Management of Mineral Resources Project
TIN	Taxpayer Identification Number
ToR	Terms of Reference
VAT	Value Added Tax
WHT	Withholding Tax

INTRODUCTION

Background

The Extractive Industries Transparency Initiative (EITI) is a global coalition of governments, companies and civil society working together to improve transparency and accountability in the management of revenues from natural resources. EITI issued a new global standard for transparency in the oil, gas and mining industries in July 2013 (the “EITI Standard”). The EITI principles are based on the belief that prudent use of natural resources contributes to economic growth, sustainable development and the reduction of poverty in resource-rich countries.

Nigeria joined EITI in 2003 and became candidate country in September 2007 and was designated as EITI Compliant during the 5th EITI Global Conference in March 2011. To date three (3) EITI Reports have been produced covering the Solid Minerals Sector for the period from 1 January 2007 until 31 December 2012. The table below shows the progress made in each report:

Period Covered	Publication Date	Sectors Covered	Government Revenues (US\$ millions)	Company Payments (US\$ millions)	Number of Companies Reporting
1 January - 31 December 2012	December 2014	Solid Minerals	164.67 ¹	177.58 ¹	65
1 January - 31 December 2011	January 2013	Solid Minerals	172.91	172.69	87
1 January - 31 December 2010	-	Solid Minerals	115.00	115.19	78
1 January - 31 December 2009	-	Solid Minerals	129.73	129.35	78
1 January - 31 December 2008	-	Solid Minerals	80.82	79.32	78
1 January - 31 December 2007	-	Solid Minerals	65.26	61.43	78

This is the fourth Nigeria Extractive Industries Transparency Initiative (NEITI) report of flows from the Solid Minerals Sector, which covers the period from 1 January to 31 December 2013.

Objective

The purpose of this Report is to reconcile the data provided by companies operating in the Solid Minerals Sector (hereafter referred to as “Companies”) with the data provided by relevant Government Ministries and Entities (hereafter referred to as “Government Entities”).

The overall objectives of the reconciliation exercise are to assist the Government of Nigeria in identifying the positive contributions that solid mineral resources are making to the economic and social development of the country and to realise their potential through improved resource governance that encompasses and fully implements the principles and criteria of the Extractive Industries Transparency Initiative.

Nature and extent of our work

We have performed our work in accordance with the International Auditing Standards applicable to related services (ISRS 4400 Engagements to perform agreed upon procedures regarding Financial Information). The procedures performed were those set out in the terms of reference as established in the Request for Proposal and approved by NSWG.

The reconciliation procedures carried out were not designed to constitute an audit or review in accordance with International Standards on Auditing or International Standards on Review Engagements and as a result we do not express any assurance on the transactions beyond the explicit statements set out in this report. Had we performed additional procedures other matters might have come to our attention that would have been reported to you.

¹ Using CBN exchange rate, as of 31 December 2013 (1 USD= NGN 155.2)

The report consists of seven (7) chapters presented as follows:

- executive summary;
- methodology and approach to the reconciliation process;
- description of the contextual information on the industry;
- determination of the reconciliation scope;
- reconciliation results of reported data;
- analysis of reported data; and
- findings, recommendations for improvement of future reconciliation processes.

Reported data disaggregated by individual companies, Government Entities and revenue streams, are included as appendices to the report. The amounts in this report are stated in Nigerian Naira (NGN), unless otherwise stated.

Our report incorporates information received up to 26 February 2015. Any information received after this date has not been included in our report.

1. EXECUTIVE SUMMARY

This report summarises information about the reconciliation of fiscal and non-fiscal revenues from the extractive solid minerals sector in Nigeria as part of the implementation of the Extractive Industries Transparency Initiative (EITI). In this context, extractive companies and Government Entities report payments and collections respectively from the extractive industry for royalties, profit taxes, dividends, and other material industry related payments.

1.1. Limitation to the reconciliation work

The work undertaken is set out in the Terms of Reference (ToR) for the engagement. It includes obtaining reports from Government Entities.

We did not receive complete declarations covering all the extractive companies selected in the scope from FIRS.

Nigeria Customs Service (NCS) did not submit any information about revenues collected from extractive companies; they only submitted information on minerals exports.

According to Nigerian Minerals and Mining Act, all operators in the mining industry shall be granted an exemption from payment of customs and import duties in respect of plant, machinery, equipment and accessories specifically and exclusively imported for mining operations. As a result, the impact after adjustment of company reporting templates was "Nil".

1.2. Revenue generated from the solid minerals sector

The receipts reported by the government in 2013, after reconciliation, may be depicted as follows:

Structure of direct revenues of the solid minerals sector

Total revenue from the solid minerals sector amounted to NGN 33.905 billion in 2013. The revenue stream from the Solid Minerals Sector is composed of 85.50% of taxes received by FIRS, mining taxes received by MID and MCO represent 3.97% and 2.08% respectively and other taxes paid to other Government Agencies not selected in the scope 8.45%. The detail of these revenues is set out in the table below:

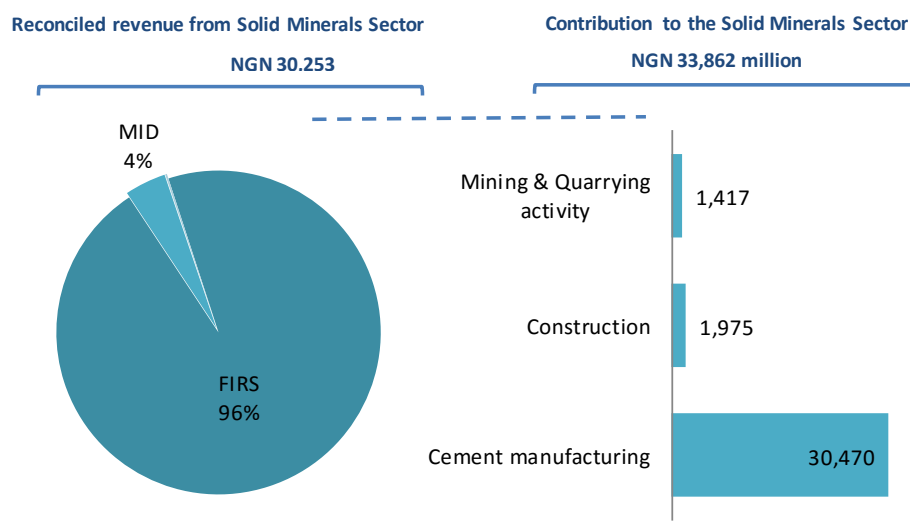
	Declared Government revenue (NGN million)	% of total payment
Federal Inland Revenue Services (FIRS)	28,954	85.50%
Mines Inspectorate Department (MID) (*)	1,343	3.97%
Mining Cadastre Office (MCO) (*)	704	2.08%
Unilateral disclosure of revenues by reporting companies	2,861	8.45%
Total Solid Minerals Sector	33,862	100%
Reconciled revenues	30,253	91%
Not reconciled revenues	3,609	9%

(*) Including unilateral Government disclosures of revenue received from extractive companies not selected in the scope.

Total contribution of solid minerals sector

According to the data collected from extractive companies and Government Entities, after reconciliation work, revenues generated from the Solid Minerals Sector amounted to NGN 33.862 billion. These revenues include, in addition to the reconciled revenue amounting to NGN 30.253 billion and representing 91% of the total revenues, unilateral disclosures of companies amounting to NGN 2.861 billion and unilateral disclosures of Government Entities amounting to NGN 748 million, both representing 9% of the Solid Minerals revenues. The detail of the revenues by Government Agency and by Sector is set out in the table below:

	Government revenue (NGN million)	%
FIRS	28,954	95.71%
MID	1,244	4.11%
MCO	55	0.18%
Total solid minerals sector	30,253	100%
Cement manufacturing	30,470	89.98%
Construction	1,975	5.83%
Mining & Quarrying activity	1,417	4.19%
Total solid minerals sector	33,862	100%



Revenue comparison

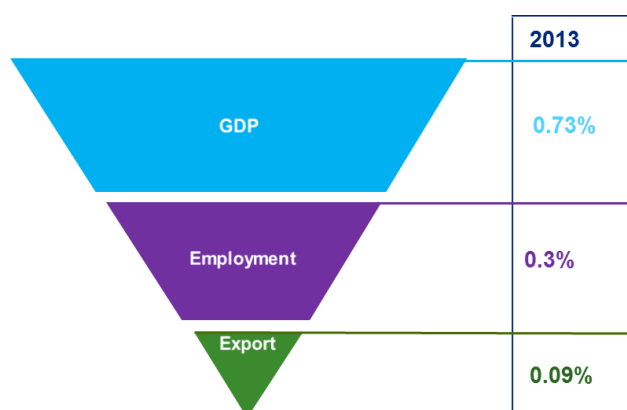
Government Revenues from the Solid Minerals Sector increased from NGN 31.449 billion in 2012 to NGN 33.862 billion in 2013. This increase of NGN 2.413 billion is explained mainly by the growth of the amount of taxes paid to FIRS. The detail of revenues by Government Agencies is presented in the table below:

Government	2012 NGN million	2013 NGN million	Variation	%
Federal Inland Revenue Services (FIRS)	26,474	28,954	2,480	9%
Nigeria Customs Service (NCS) (*)	1,175	-	(1,175)	(100%)
Mines Inspectorate Department (MID)	971	1,244	273	28%
Mining Cadastre Office (MCO)	116	55	(61)	(53%)
Reconciled revenues	28,736	30,253	1,517	5%
Unilateral disclosure of revenues by reporting companies	2,003	2,861	858	43%
Unilateral disclosure of revenues by Government Entities	710	748	38	5%
Total Solid Minerals Sector	31,449	33,862	2,413	8%

(*) As reported by Solid Minerals companies due to the lack of NCS reporting.

National Contribution

Based on the data gathered and set out in Section 3.1.4 of this report, the solid minerals sector is still a minor productive industry with low contributions in the main macro areas.



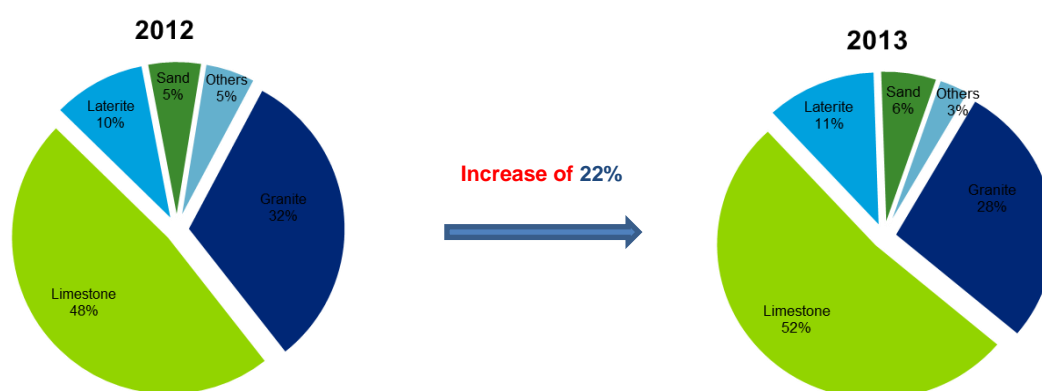
1.3. Production and exports

Production

According to the statistical data provided by the Mines Inspectorate Department (MID)¹ total production across the whole solid minerals sector is as follows:

Minerals	2012		2013		Variance %
	(Tons)	%	(Tons)	%	
Granite	11,959,014	31.6%	12,862,176	27.8%	7.6%
Limestone	18,109,880	47.9%	24,078,243	52.0%	33.0%
Laterite	3,661,332	9.7%	5,241,598	11.3%	43.2%
Sand	2,108,504	5.6%	2,662,323	5.8%	26.3%
Shale	566,589	1.5%	927,247	2.0%	63.7%
Red Alluvium	54,837	0.1%	142,341	0.3%	159.6%
Coal	53,614	0.1%	106,456	0.2%	98.6%
Clay	1,056,282	2.8%	86,854	0.2%	(91.8%)
Others	238,011	0.6%	173,758	0.4%	(27.0%)
Total	37,808,063	100%	46,280,996	100%	22%

Source: Mines Inspectorate Department



There was an increase in the mining activity in 2013, due to the rise in limestone production from 18 million tons in 2012 to 24 million tons. This was a result of the increase of the production of cement in Nigeria during 2013.

The production detail of 2012 and 2013 by minerals and by State is set out in Annex 8 of this report.

¹ MID is under the Ministry of Mines and Steel Development (MMSD).

Export

The solid minerals sector accounted for an average of 0.09% of total export earnings for the year 2013 (0.02% for 2012). Lead ores accounted for over 50% of the solid minerals sector exports as shown in the table below:

	2012 (NGN million)	2013 (NGN million)
Mineral exports	4,091	12,360
<i>Lead ores and concentrates</i>	857	6,294
<i>Zinc</i>	1,091	1,129
<i>Cement</i>	60	925
<i>Others</i>	2,083	4,012
Nigeria Exports	22,446,320	14,245,272
Contribution of Solid Minerals Sector	0.02%	0.09%

Source: National Bureau of Statistics (NBS)

The exports data for the other commodities extracted is set out in Section 3.1.4 of this report.

1.4. EITI scope of the solid minerals sector

Payment flows and data reported

The report covers payments made by extractive companies operating in the solid minerals sector and revenues received by Government Entities and other material payments and benefits to Government Entities as detailed in Section 4.3.1. The report also covers mining production, export sales and social contribution.

Reporting entities

In accordance with reporting instructions approved by NSWG, all companies operating under a mining or quarrying license which made payments to MID in excess of NGN 2 million (approx. USD 12,887¹) were required to report their payments. As a result, cash flows reconciled for solid minerals sector came from 65 extractive companies, representing 90.49% of royalties received by MID. These companies are listed in Section 4.3.2 of this report.

For extractive companies operating in the solid minerals sector and which have made royalty payments below the NGN 2 million threshold, cash flows are included in this report through unilateral disclosure by Government Entities. The revenues collected from these companies which were submitted by MID and MCO during the preliminary analysis phase are detailed in Section 6.2 of this report.

Based on the list of mining companies and payment streams included in the scope, all Government Entities involved in revenue collection were required to report under the EITI Standard. These entities are listed in Section 4.3.3 of this report.

¹ CBN exchange rate, as of 31 December 2013 (USD 1 = NGN 155.2)

1.5. Completeness and Accuracy of Data

Data submitted

Solid Minerals companies: all companies included in the reconciliation scope attended the reconciliation meetings, except the companies listed in the table below. These companies did not submit a reporting template either.

N°	Company	Government receipts (in NGN million)	Comments
1	C.C.C Const Nig Ltd	74	Company not in operation due to litigation
2	Blackstone Crushing Ltd	4	Company not in operation due to litigation
3	Milatex Geneworks Ltd	3	The firm ceased operations
5	C&C Constr Co. Ltd	2	NC
6	Esser West Africa	2	Payment was a fine classified as royalty
7	CNC Engineering Company Ltd	1	NC
Total		86	

NC: Not Communicated

The receipts reported by Government Entities in respect of companies mentioned above amounting to NGN 86 million accounts for only 0.28% of the total revenue declared by the Government Entities.

Government Entities: Government Entities included in the reconciliation scope and which returned their reporting templates for companies are listed below:

N°	Government Agencies
1	Federal Inland Revenue Services (FIRS)
2	Mining Cadastre Office (MCO)
3	Mines Inspectorate Department (MID)
4	Central Bank of Nigeria (CBN)

Nigeria Customs Service (NCS) did not declare payments received from companies selected in the solid minerals sector. However, this Government agency has reported information on minerals exports (see Annex 11).

FIRS confirmed part of the flows on an accruals basis and also confirmed "Nil" flows for some companies despite the existence of payments as detailed in Section 5 of this report.

Data certification

According to NSWG instructions reporting templates should be approved by an authorised company official. However, NSWG did not request that the templates should be certified by a Registered Auditor. According to the information collected during the reconciliation work:

- only 34 companies out of 65 have submitted reporting templates signed by an authorised officer; and
- the data submitted by the Government agencies were subject to the audit conducted by the Office of the Auditor General for the Federation. An official letter has been produced by the OAGF to certify the completeness and accuracy of the extraction of payments data submitted to us during the EITI reporting process. The letter mentioned that the audit procedures used were in line with international standards. A copy of the letter is set out in Annex 13 of this report.

1.6. Reconciliation of cash flows

Moore Stephens has been contracted to reconcile the taxes reported by extractive companies and Government Entities in order to identify and clarify any potential discrepancies in the declarations reported. Section 5 of this report presents the reconciliation results at disaggregated level.

Cash flow reconciliation

At the beginning of the reconciliation, the total amount reported by Nigerian Government Entities amounted to NGN 55,880,632,497. We note, however, that the total net difference between the amounts declared by reporting companies and those of the Government Entities amounted to NGN 22,889,538,207 (41%), as summarised in the table below:

	Extractive companies (NGN)	Government (NGN)	Difference (NGN)	%
Total payments declared	78,770,170,704	55,880,632,497	22,889,538,207	41%

At the end of the reconciliation, a total amount of **NGN 30,252,584,194** was reported to have been received by the Government of Nigeria between 1 January and 31 December 2013. A net difference of **NGN (301,774,143)**, (1%) remained unreconciled, as summarised in the table below:

	Extractive companies (NGN)	Government (NGN)	Difference (NGN)	%
Total payments declared	29,950,810,051	30,252,584,194	(301,774,143)	(1%)

The final unreconciled difference of **NGN (301,774,143)** relating to the 2013 reconciliation exercise is summarised in the table below:

Government Agency	Extractive companies (NGN)	Government (NGN)	Unreconciled Differences (NGN)
Federal Inland Revenue Services (FIRS)	28,792,572,492	28,953,494,297	(160,921,805)
Mining Cadastre Office (MCO)	23,196,000	54,990,000	(31,794,000)
Mines Inspectorate Department (MID)	1,135,041,559	1,244,099,897	(109,058,338)
Total	29,950,810,051	30,252,584,194	(301,774,143)

Individual tax templates by company showing the reconciliation are presented in Annex 10 of this report.

Verification of Royalties paid

According to the data collected from the Solid Minerals Companies, we have calculated the royalties that should be paid to MID based on the quantum reported during the reconciliation exercise and applying the royalty rates in force during 2013 (see Annex 7). The difference between the amounts actually paid and those calculated is **NGN 170,693,002** and represents **15.2%** of the total royalties declared by MID. Details of the reconciliation are summarised in the table below:

Royalties estimated (NGN)	Royalties paid (NGN)	Discrepancy (NGN)	%
954,758,556	1,125,451,558	170,693,002	15.2%

The detail of these figures by type of minerals and by company is set out in Section 5.5 of this report.

Tim Woodward
Partner
Moore Stephens LLP

150 Aldersgate Street
London EC1A 4AB

Date

2. APPROACH AND METHODOLOGY

The reconciliation process of the solid minerals sector consisted of the following steps:

- preliminary analysis of the EITI reporting process to ensure that the scope has been clearly defined, including the reporting templates, data collection procedures, and the schedule for publishing the EITI Report;
- collection of production and payment data from Government Entities and extractive companies which provide the basis for reconciliation;
- comparison of production and amounts reported by Government Entities and the extractive companies to determine if there are discrepancies between what the authorities report as being received and the licensees report to have paid in taxes; and
- contact with Government Entities and extractive companies to resolve the production and financial discrepancies.

2.1. Preliminary analysis

Before starting the reconciliation exercise, NSWG had already agreed on the EITI scope for the solid minerals sector. Furthermore, a training workshop was held to explain the reporting modalities to the relevant stakeholders and reporting templates were dispatched to the reporting entities. As a result our preliminary analysis was limited to the verification of the adequacy of the agreed scope to the EITI standard. This included:

- materiality threshold for receipts and payments;
- taxes and revenues to be covered;
- reporting templates and data collection; and
- companies and Government Entities included in the process.

Following our preliminary analysis, we made recommendations to NEITI in order to adjust the reconciliation scope as described in Section 4 of this report.

2.2. Data collection

NSWG was responsible for developing instructions including the original financial and physical process audit reporting templates (see Annex 5). NEITI agreed that the deadline for submission of the certified reporting templates (soft copies and hard copies) would be 28 December 2015.

After reviewing the reporting templates which were already sent to the companies and to Government Entities, we noted the lack of key information such as details of payments per receipt. We developed instructions, including complementary reporting templates and reporting guidelines, requesting extractive companies and Government Entities to report all required data in accordance with NEITI regulations. These complementary reporting templates were sent to the extractive companies operating in the solid minerals sector.

The entities were required to report directly to the Reconciler, to whom they were also requested to direct any questions on the complementary reporting templates. The complementary reporting template is set out in Annex 6.

Companies and Government Entities were requested to submit a breakdown of payments by date and by receipt in the supporting schedules.

2.3. Reconciliation and investigation of discrepancies

The process of reconciling the data and investigating discrepancies was carried out between 3 and 12 November 2014. In carrying out the reconciliation, we performed the following procedures:

- reported figures of extractive companies were compiled item by item against records held by Government Entities. As a result, all discrepancies identified have been listed for each flow in relation to each Government Entity and Solid Minerals company;
- if companies' reported data agreed with the Government Entities data, the government figures were considered to be confirmed and no further action was undertaken;
- the Government Entities and the companies were asked to provide supporting documents and/or confirmation for any adjustment to the information provided on the original data collection templates; and
- based on the quantum reported by Solid Minerals companies, we have calculated the royalties that should have been paid by those companies to MID and reconciled this to the amounts actually paid per company.

We contacted and arranged meetings with the reporting entities and reviewed additional supporting documentation evidencing the payments reported. In some cases, the discrepancies remained unresolved. The result of our work is presented in Section 5 of this report.

2.4. Reliability and credibility of data reported

In order to comply with EITI Requirement 5.2 and to ensure the credibility of data submitted, the instructions for the completion of data templates sent by NEITI to reporting entities included the following:

- companies and Government Entities were requested to sign off their reporting templates by an Authorising Officer;
- the Office of the Auditor General for the Federation should certify revenues submitted by the Government Agencies; and
- all payments must be supported by official receipts.

Despite the fact that the instructions for the completion of data templates sent by NEITI to reporting entities did not request the certification of the reporting templates by external auditors, we planned a series of validation meetings with all reporting entities (extractive companies). During these meetings, reporting entities were requested to provide original receipts for amounts declared. All payments declared have been checked against the original receipts.

2.5. Basis of reporting

The reconciliation has been carried out on a cash basis. Accordingly, any payment prior to 1 January 2013 was excluded. The same applies to payments made after 31 December 2013.

3. CONTEXTUAL INFORMATION ON THE EXTRACTIVE INDUSTRY

3.1. Solid minerals sector

3.1.1. Solid minerals sector overview

Prior to the emergence of the petroleum industry, solid minerals was one of the key sectors of Nigeria's economy, largely sustaining the economy before the nation was afflicted with the Dutch Disease of mono-product dependency spanning about four decades since 1960s. When oil was discovered, it led to the mining industry's decline.

Organised mining activity records commenced since the beginning of the last century when the Mineral Survey of Northern Protectorate and Mineral Survey of Southern Protectorate were inaugurated by the British Colonial Government. Until the 1960s, the sector was well organised because it served as a major source of foreign exchange. After the civil war in the 1970s, all foreign investors had left and the industry was left in a disorganised state.

The mineral sector in Nigeria is currently dominated by artisanal and small-scale mining operations, mainly informal, working with rudimentary methods and limited technical training, social provision or environmental consideration. It is only in quarrying that large-scale operations exist with the construction companies (stone aggregates and laterite) and cement manufacturers (limestone, coal, etc.) dominating. Numerous domestic and foreign companies engaged in exploration of mineral deposits have become interested in the government's ongoing diversification of the minerals sector. However, solid mineral processing is still being affected by the intermittent availability of electrical power and many extractive companies use their own generators to provide electrical power for their operations¹.

Until the 1960s, coal and tin were mined in places like Enugu and Jos and exported on a large scale but due to poor management, this led to a decline of the operations². Nigeria was once the largest producer of columbite and one of the major producers of tin worldwide. Currently, there are over 40 different types of minerals spread across the country, including gold, barite, bentonite, limestone, coal, bitumen, iron ore, tantalite / columbite, lead/zinc, barites, gemstones, granite, marble, gypsum, talc, iron ore, lead, lithium, silver, etc. However, not all the minerals are available in commercial quantities.

3.1.2. Main exploration and prospecting activities

Iron

In recent years, crude steel had been produced in Nigeria by mini mills. The government's crude steel production facilities, Ajaokuta Steel Company Ltd. (ASC) and Delta Steel Company Ltd (DSC) had remained inactive for several years. In 2012, the Government announced plans to increase domestic steel production to 12.2 million metric tons per year by 2020 out of which ASC was to produce 5.2 million tonnes, DSC 2 million tonnes, while the remaining 5 million tonnes were to be produced by private entrepreneurs.

Gold

In Nigeria, most of the concessions in the mining of gold are still in the exploration stage. Boab Mining Nigeria Ltd which is a subsidiary of Quest Minerals Ltd continues early-stage exploration of its gold projects. Eco-Phoenix Ltd. of Nigeria is also exploring for gold.

Limestone

Nigeria limestone deposit is essentially used for cement production and this can be found all over the country.

¹ "The Mineral industry of Nigeria" BY Philip Mobbs, 2013.

² : "Project Information Document (PID)" by Jeffrey Davidson, April 2004.

Main operators

The major mining projects in Nigeria are as follows:

No	Name of Firm	Country of Origin	Mineral	Nature of Operations
1.	Boab Mining Nigeria Ltd	NC	Gemstone, Gold	Exploration
2.	Tropical Mines Ltd / Ratel	Australia	Gold	Exploration
3.	Savannah Gold	Australia/ Nigeria	Gold	Exploration
4.	CGC Nig Ltd	China	Gold	Exploration
5.	Erin Mineral Resources	Australia	Gold	Exploration
6.	Kenlyn Global Resources	Japan	Manganese	Exploration
7.	Kogi Iron Ltd (*)	Australia	Iron Ore	Exploration
8.	Australian Mines Ltd	Australia	Gold	Exploration
9.	Zuma 828 Coal Ltd	Ukraine/ Nigeria	Coal, Gold	Exploration & Mining
10.	Royal Salt	India	Lead / Zinc ore	Mine and Process Plant Development
11.	Tongyi Allied Mining Co Ltd	China	Cassiterite, Columbite	Exploration and Mining
12.	Earthstone Resources	India	Iron Ore	Exploration / Mining
13.	ISS-HASS	China/ Nigeria	Gold	Exploration

Source: MMSD

Solid Minerals deposit in Nigeria

Nigeria is blessed with enormous solid mineral deposits spread across its geographical boundaries. Some of these deposits are summarised in the table below:

Minerals	Estimated reserves	State
Talc	40 million tonnes	Niger, Osun, Kogi, Ogun and Kaduna
Gypsum	1 billion tonnes	Gombe, Ogun and Kogi
Iron	3 billion tonnes	Kogi, Enugu and Niger and kwara
Lead/Zinc	10 million tonnes	Ebonyi, Nasarawa, Bauchi, Abia
Coal	600 million tonnes	Kogi, Enugu, Benue, Nasarawa
Bentonite and Baryte	7.5 million tonnes	Taraba, Bauchi
Bitumen	42 billion tonnes	Ondo, Ogun, Edo, Lagos
Rock Salt	1.5 million tonnes	Ebonyi, Plateau, Nasarawa, Benue
Kaolin	3 billion tonnes	Ogun, Osun, Plateau

Source: NIPC (<http://nipc.gov.ng/index.php/opportunities-by-sectors/mining.html>)

3.1.3. Legal framework

The main laws and regulations applicable to the solid minerals sector are as follows:

Tax regimes	Key contributions
The Constitution of the Federal Government of Nigeria	Section 44(3) of the Federal Government of Nigeria Constitution states: "the entire property in and control of all minerals, mineral oils and natural gas in, under or upon any land in Nigeria or in under or the territorial waters and exclusive economic zone of Nigeria shall vest in the Government of the Federation and shall be managed in such a manner as may be prescribed by the National Assembly.
The Nigerian Minerals and Mining Act of 2007	The Act was signed and became law on 29 March 2007. It replaced the 1999 Minerals and Mining Act, which, in turn, replaced the Mineral Act of 1946. The Mineral Ordinance of 1946, the Coal Ordinance of 1950 as well as the Explosives Act of 1964 and the Explosives Regulations of 1967 provided the legal framework for the development of solid minerals in Nigeria before the enactment of the Minerals and Mining Act, No. 34 of 1999.
National Minerals and Metals Policy 2008	It contains two separate policies, one for minerals and the other for metals.
Nigerian Minerals and Mining Regulations 2011	It provides an interpretation of the Mining Act of 2007 and guidelines for operations in the solid mineral sector.
Companies Income Tax Act (CITA)	Is the principal legislation governing the Taxation of companies generally including Solid Minerals companies.

In addition to these main legislations and regulations, mining companies operate under other common legislative frameworks, as listed below:

- **Act n° 25 of 2007 establishing NESREA:** which gives it powers to prescribe effluent limitations and prohibits the discharge of hazardous substances, unless such discharge is permitted under any Nigerian law;
- **Act n°86 of 1992 establishing EIA:** makes it mandatory to conduct an environmental impact assessment in respect of any proposed project or activity that is likely to affect the environment significantly; and
- **Act n° 60 of 1995 establishing NIPC:** mandates NIPC to promote, co-ordinate and monitor all investments in Nigeria. Its basic functions include but are not limited to coordinating, monitoring, encouraging and providing necessary assistance and guidance for the establishment and operation of enterprises in Nigeria.

In accordance with the Minerals and Mining Act 2007, the Ministry of Mines and Steel Development (MMSD) is responsible for formulating policies and regulating operations in the solid minerals sector. MMSD operates through the following four departments:

- the Mines Inspectorate Department (MID) which has overall responsibility for operations in exploration, evaluation, mine development, mining supervision, quarrying and explosives matters and production;
- the Mines Environment and Compliance (MEC), which is responsible for ensuring that companies adopt and maintain environmentally friendly procedures in their operations;
- the Mining Cadastre Office (MCO), created in 2005 which is in charge of managing applications for mining titles and permits and maintains a register of titles;
- the Artisanal and small-scale Mining Department (ASM), which is responsible for organising, supporting and assisting small scale mining operations; and
- The Nigerian Geological Survey Agency (NGSA) is a parastatal under the Ministry of Mines and Steel Development. The Agency has the statutory role of providing relevant and up-to-date geosciences information necessary for economic development of Nigeria.

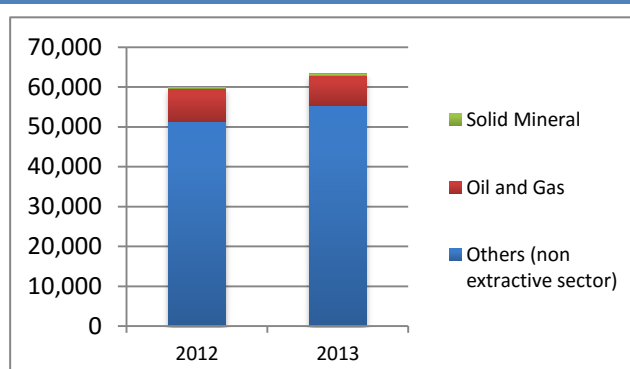
3.1.4. Mining Sector contribution in the economy

During 2013, the solid minerals sector remained the country's minor productive industry with very low contribution in exports, GDP and employment as set out below.

(i) Gross Domestic Product (GDP)

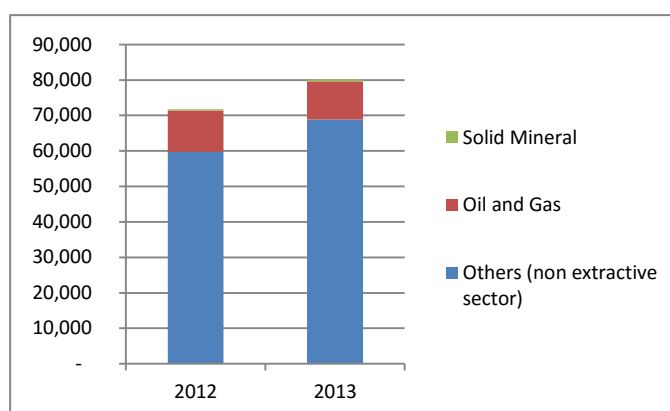
The National Bureau of Statistics (NBS) completed an exercise to adjust the base year for GDP estimates to 2010. As a result, the real GDP estimate increased by 5.5% between 2012 and 2013 due in part to a sharp increase of the contribution of Solid Minerals Sector by 34.5%. The 2012 and 2013 figures are detailed below:

Extractive Sector contribution to GDP	2012 (NGN billion)	2013 (NGN billion)	Variance	%
GDP at 2010 Constant Basic Prices	59,930	63,218	3,288	5.5%
<i>Oil and Gas</i>	8,397	7,450	(947)	(11.3%)
<i>Solid Minerals</i>	341	459	118	34.5%
<i>Others (non-extractive sectors)</i>	51,192	55,309	4,117	8%



According to the National Bureau of Statistics (NBS) the Nigerian Gross Domestic Product to the Current Basic Prices increased by 11.7% between 2012 and 2013 due in part to a sharp increase of the contribution of Solid Minerals Sector by 43.9%. The 2012 and 2013 figures are detailed below:

Extractive Sector contribution to GDP	2012 (NGN billion)	2013 (NGN billion)	Variance	%
GDP at Current Basic Prices	71,714	80,093	8,379	11.7%
<i>Oil and Gas</i>	11,570	10,709	(861)	(7.4%)
Solid Minerals	372	535	163	43.9%
<i>Others (non-extractive sectors)</i>	59,772	68,849	9,077	15.2%



(ii) Exports

The solid minerals sector accounted for an average of 0.09% of total export earnings for the year 2013. Lead ores account for over 50% of the solid minerals sector exports as shown in the table below:

Minerals	2012 (NGN million)	2013 (NGN million)
Mineral exports	4,091	12,360
<i>Lead ores and concentrates</i>	857	6,294
<i>Cement</i>	60	925
<i>Mica</i>	19	675
<i>Salt</i>	102	548
<i>Tin ores and concentrates</i>	449	343
<i>Aluminium</i>	18	244
<i>Iron</i>	5	151
<i>Copper</i>	66	82
<i>Quartz</i>	206	52
<i>Precious metal ores and concentrates</i>	4	17
<i>Silver</i>	-	1
<i>Other</i>	1,214	1,899
Nigeria Exports	22,446,320	14,245,272
Contribution of solid minerals sector	0.02%	0.09%

(Source: National Bureau of Statistics (NBS))

In 2013, solid minerals export earnings increased by 202% to NGN 12.360 billion from NGN 4.091 billion registered in 2012, following an increase in lead ores export earnings amounting to NGN 6.294 billion- over 7 times more than in 2012.

(iii) Employment

The national contribution of the solid minerals sector to the Nigerian employment was 0.3% out of 48,602,017¹ formal employees as published by NBS in 2010. The contribution of the mining sector to newly created jobs was still very low, during the fourth quarter of 2013. The percentage of new employment in the mining sector represented 0.48%² of the total new employment in the country.

According to the employment figures submitted by the solid minerals companies selected in the reconciliation scope, the sector was providing employment to about 16,475 people, of which 15,753 i.e. around 96%, were Nigerian citizens. Details of employee figures by company are reported in Annex 1.

3.1.5. Fiscal regime

Companies involved in mining activities are taxed under the Companies Income Tax Act (CITA), the Laws of the Federation (LFN) 2007, as amended, the Nigerian Mineral and Mining Act (NMMA) and the Industrial Development (Income Tax Relief) Act (IDITRA).

However, individuals and partnerships engaged in mining activities are liable to tax under the Personal Income Tax Act (PITA), LFN 2007 (as amended in 2011).

Some of the key incentives granted to companies engaged in mining operations under the above regimes include:

Under the Mining Act

- tax holiday for an initial period of 3 years from commencement of operations, which is renewable for an additional 2 years;
- exemption from customs and import duties in respect of plant, machinery equipment and accessories imported exclusively for mining operations;
- accelerated capital allowances on mining expenditure (95% initial allowance and retention of 5%) until asset is disposed of;
- annual indexation of unutilised capital allowances carried forward by 5% for mines that commenced production within five (5) years from the date of enactment of the Mining Act;
- all infrastructure costs provided by the mining company and approved by MCO to be capitalised and capital allowance claimed at 95% in the first year of operation;
- free transferability of foreign exchange currency through CBN for payments made to services certified foreign loans or to remit foreign capital in the event of sale or liquidation of the business;
- grant of personal remittance quotas for expatriate personnel free from any tax imposed by any enactment for the transfer of external currency out of Nigeria; and
- exporters of mineral products may be permitted to retain part of their foreign exchange earnings in a domiciliary account for the purpose of acquiring spare parts and other mining inputs.

Under CITA

- a new company engaged in mining activities shall be exempted from tax for the first three years of its operation with possible extension under certain circumstances;
- reduced company income tax rate of 20% for companies with less than one million Naira turnover;
- potential exemption of interest on foreign loan from income tax, subject to the conditions stipulated under CITA;
- where a mining company records a turnover below NGN 1 million within the first five years of commencement of business, it will be liable to tax at the rate of 20%; and
- grant of Investment Allowance of 10% on qualifying plant and machinery.

¹ National manpower stock and employment generation survey” published by NBS (<http://nigerianstat.gov.ng/>)

² “2nd – 4th Quarter 2013 Job Creation Survey published by NBS

The system of taxation applicable to companies operating in the solid minerals sector in Nigeria can be summarized as below:

Tax	Rate
Company Income tax	20 % or 30 %
Education tax	2 %
Value Added tax	5 %
Capital gains tax	10 %
Customs duties on plant and accessories	Waived
Customs duties on other products	Varies
WHT on dividend and rent	5 % or 10 % / 7.5 %
WHT on qualifying vendor transactions	5 % or 10 %, depending on the nature of the transactions
Statutory Requirements	- Monthly filing of VAT and WHT returns. - Annual filing of CIT returns. - Submission of reports periodically to the Mines Inspectorate and Mining Cadastral Office as prescribed in the Regulations.

3.1.6. Reforms in the Solid Minerals Sector

Fiscal regime Review: The Government launched in 2014 the process of review of the fiscal regime applicable to the solid minerals sector. An inception report has been prepared jointly with the World Bank, raising the existence of certain weaknesses in the administrations of tax and royalty laws as well as the conflicting roles of some of the regulatory agencies in the sector.

Accordingly, an inter-Ministerial task team has been constituted in 2015 to prepare a review of the fiscal regime which will lead to the enactment of a Mining Income Tax bill.

3.1.7. License allocations

(i) License allocation process

There is a strict requirement that a person shall not prospect for minerals or carry on mining operations or minerals processing operations without the authority of a mining right or minerals processing licence granted under the Nigerian Minerals and Mining, 2007 (the Act).

The Act set up one cadastre office at the central level -the Mining Cadastre Office. Under the Act, MCO is responsible for granting mineral licences and for maintaining a chronological record of all applications for mineral titles in a prioritised register to be specifically used to ascertain the priority and registration of applications for exclusive rights or free areas.

Titles for mineral resources are granted by the MCO. Title applications may be refused when the area of land for which the application is made is designated by the Minister as being reserved for exploration and mining operations by competitive bidding. In the latter case, the process is as follows¹:

Stages ²	Procedure
1. Bids Invitation Notice	The notice is issued by the Ministry and shall include : - a description of the areas for which the bids are to be solicited; - the procedures and rules relating to the submission of the bids; and - the period within which the bids shall be submitted.
2. Notice of publication	The notice is published in the Gazette and in any newspaper of general circulation in Nigeria.
3. Bids submission for evaluation	The bids are submitted to the Bid Committee set up by the Ministry of Mines and Steel Development for evaluation.
4. Bids Evaluation	The evaluation is performed by the Bid Committee which shall consider the following criteria:

¹ The licenses allocation process is detailed in the Mineral Titles Guidelines published in the MCO website <http://www.miningcadastre.gov.ng/>

² Mines Act, 2008; (12) Bids

Stages ²	Procedure
	<ul style="list-style-type: none"> - the investment and financial flows; - the environmental management plan; - previous experience of the applicant in mining operations; and - any other matter relevant for the purpose of the Act. <p>The bid Committee evaluates the bids in accordance with stipulated requirements and advises the Minister on the successful bid.</p>
5. Granting of Licences	The licence is granted by the Ministry to the holder with the best proposed programme, taking into account the recommendations of the Bid Committee.

According to the data collected during the scoping study, there were no bid processes launched during 2013 for the selection of mining companies or the allocation of mining licenses.

(ii) Types of Licenses

A number of mining rights can be granted under the Mineral and Mining Act of Nigeria.

❖ Five types of licences are available to the large-scale operators:

- Reconnaissance Permit which enables the holder to carry out reconnaissance on a non-exclusive basis. The holder cannot engage in drilling, excavation or other sub-surface techniques, and must conduct activities in an environmentally and socially responsible manner and compensate for any damages to the property when prospecting. This right is issued for one year.
- Exploration Licence which is the right to explore and will not be granted over any land that is already subject to an existing Exploration Licence, Mining Lease, Small Scale Mining Lease, Quarry Lease or closed to prospecting/mining activity. This licence is issued for a period of three years extendable for two additional years.
- Mining Lease which confers exclusive rights to carry out mining operations to an incorporated entity in an area for a maximum of 25 years renewable every 24 years. The area to be held should not exceed 50 Km² to carry out the proposed mining operations. Upon receipt of a valid application, the Mining Cadastre Office issues a Mining Lease within 45 days of the application;
- Quarry Lease which is granted to the applicant within 45 days after receiving a valid application by MCO. The duration of a Quarry Lease does not exceed five years and may be renewed every five years as required; and
- Water Use Permit which is issued only for mineral title purposes and remains in force as long as the mining lease, SSML, or quarry lease for which the water use permit remains valid.

❖ Similar rights are available to smaller operators, but on a reduced scale. The Small Scale Mining Lease is granted by the Mining Cadastre Office within 45 days following the receipt of a valid application. The lease is granted for five years renewable and for an area that does not exceed 3 Km².

According to MCO data, there were 4,257 active mining licenses in 2012 and 4,613 active mining leases in 2013 across a total of 1,945 and 2,276 operating companies respectively. The details by type of licence are set out in the table below:

Type	Description	2012		2013	
		Active Licences ^(*)	Number of Holders	Active Licences ^(*)	Number of Holders
EL	Exploration Licence	2,111	686	2,394	881
ML	Mining Lease	198	68	199	70
QL	Quarry Lease	1,736	1,146	1,735	1,223
SSML	Small Scale Mining Lease	213	175	285	229
Total		4,258	2,075	4,613	2,403

(*) Active licenses: include all the license active during the year including those issued during the year

According to EITI requirement 3.9, implementing countries are required to maintain a publicly available register or cadaster system(s). However, during the preparation of this present report, we observed that the public cadaster (register of licenses) was not made public; only online map without any detail on holders, date of award, application and the commodity being produced is available to the public; <http://server.miningcadastre.gov.ng/>.

In such situation the EITI requirement stipulates that the EITI report should disclose any gaps in the publicly available information. Accordingly, details of licenses held by companies selected in the scope are presented in Annex 13 of this report including information regarding commodity being produced, date of application, expiry date, status, location and license type.

(iii) Transferability/ Mortgageability of Title

Mineral titles, with the exception of Reconnaissance Permits, are transferable under the Act¹, subject to the approval of the Minister and registration of the transfer with MCO. Rights arising from a mineral title that are transferable under the Act can be wholly or partially assigned, sub-leased, pledged, mortgaged, charged, hypothecated or subject to any security interest.

The approval of MCO shall not be required for an assignment to an affiliate, where the obligations of the affiliate are guaranteed by the assignor or by a parent company.

3.1.8. Policy on disclosure of contracts and licenses

MCO was established by the Mining Act with the responsibility of administration and management of mineral titles in Nigeria. Licenses are granted according to the Guidelines on Mineral Titles Application and in respect of the principle of “first come, first served” for granting mining permits.

The mining legislation does not include any express restriction on the public disclosure of contracts and licenses by the Government and according to MCO there are no contracts governing exploitation in solid minerals.

3.2. Collection and distribution of extractive revenues

3.2.1. Budget process

There are several stages in the budgetary process. The budget preparation in Nigeria is a shared responsibility of both the Executive and Legislative arms of the Federal Government. The budget which is officially referred to as the Appropriation Act, is introduced by the Executive and approved by the Legislature and signed into Law by the President.

(i) Budget planning and formulation

The Budget Office of the Ministry of Finance develops the budget in accordance with the Federal Government’s fiscal policy. The Budget Office meets early in the fiscal year with key revenue generating agencies (including the Federal Inland Revenue Services, the Nigerian Customs Service and the Nigeria National Petroleum Corporation) as well as other key economic agencies to assess and determine trends in revenue performance and macroeconomic indicators and the implication of such trends for the next three years. This discussion leads to the preparation of a medium term revenue framework pursuant to which project revenue from various oil and non-oil sources is determined over the medium term.

Following this determination with respect to revenue and medium term expenditure (statutory transfers, debt service, Ministries, Government departments and Agencies expenditure) as well as fiscal balance, if this fiscal balance is a deficit, the sources of financing the deficit are also considered.

The medium term expenditure framework is further developed into a report, which includes a fiscal strategy paper for Government Ministries, as well as Departments and Agencies expenditure ceilings. This formal Medium Term Expenditure Framework fiscal strategy paper is required, under Section 14(1) Fiscal Responsibility Act 2007, to be presented by the Minister of Finance, first to the Federal Executive Council, and then to the National Assembly for consideration and approval.

¹ Section 147 of the Minerals and Mining Act, 2007

(ii) Budget Call Circular and preparation of the Executive Budget proposal

The Call Circular instructs Government Ministries, Departments and Agencies to allocate their allotted capital expenditure ceilings across their existing and new projects, programmes and other initiatives. The Government Ministries, Departments and Agencies also need to detail their recurrent expenditure requirements for personnel and overhead costs. The Budget Office evaluates and consolidates the submissions of the various Government Ministries, Departments and Agencies and prepares a draft budget.

(iii) Presidential submission to the National Assembly

The draft budget is presented to the President by the Minister of Finance for approval. The approved budget together with supporting documents is formally presented to a joint session of the National Assembly by the President for consideration and approval.

(iv) Legislative scrutiny and approval

The appropriation bill is considered separately by both chambers of the National Assembly in accordance with legislative practice and procedures. The two chambers harmonize their drafts and recommendations of the various committees are considered and collated with the oversight of the Government Ministries, Departments and Agencies. The harmonized budget is approved separately by each chamber of the National Assembly, after which it is presented as the Appropriation Bill to the President for assent.

(v) Presidential Assent

Once the President assents to the Appropriation Bill, it is enacted and becomes law.

(vi) Budget Implementation

The implementation of the budget is carried out by the various Ministries, Departments and Agencies of the Federal Government. Funds for capital projects are released on a quarterly basis to the relevant Ministries, Departments and Agencies in line with what is allocated to them in the budget.

(vii) Monitoring and Evaluation of the Federal Budget

The oversight of budget implementation is the final stage of the budget process. The monitoring is carried out by the Federal Ministry of Finance, the National Planning Commission, the National Assembly, the National Economic Intelligence Agency, the Presidential Monitoring Committee, the Office of the Auditor General of the Federation and the Accountant General of the Federation. Actual inspection of capital projects is carried out by these agencies in various capacities, predominantly by the Ministry of Finance, the National Planning Commission and National Assembly through its think-tank - the National Institute for Legislative Studies.

(viii) Annual Financial Statement of the Federal Government

The Accountant-General of the Federation has the statutory responsibility to prepare the Financial Statements of the Federation at the end of the fiscal year. The Financial Statements includes the Consolidated Revenue Fund which shows the sources of funds received into the Federation Account. The Accountant General shall submit the financial statements to the Auditor-General of the Federation and the Auditor-General must submit his report to each chamber of the National Assembly and each shall cause the reports to be considered by the Public Accounts Committee as stipulated by Section 85(5) of the Constitution of the Federal Republic of Nigeria 1999 CAP. C23 L.F.N.

(ix) Audit of the Financial Statements of the Federal Government

The Auditor General of the Federation is responsible for carrying out the audit of public accounts, in accordance with the standards issued by the International Organisation of Supreme Audit Institutions (INTOSAI) while post-budget period audits are the responsibility of the Public Accounts Committee (PAC). PAC examines historical records for disbursements and budget performance.

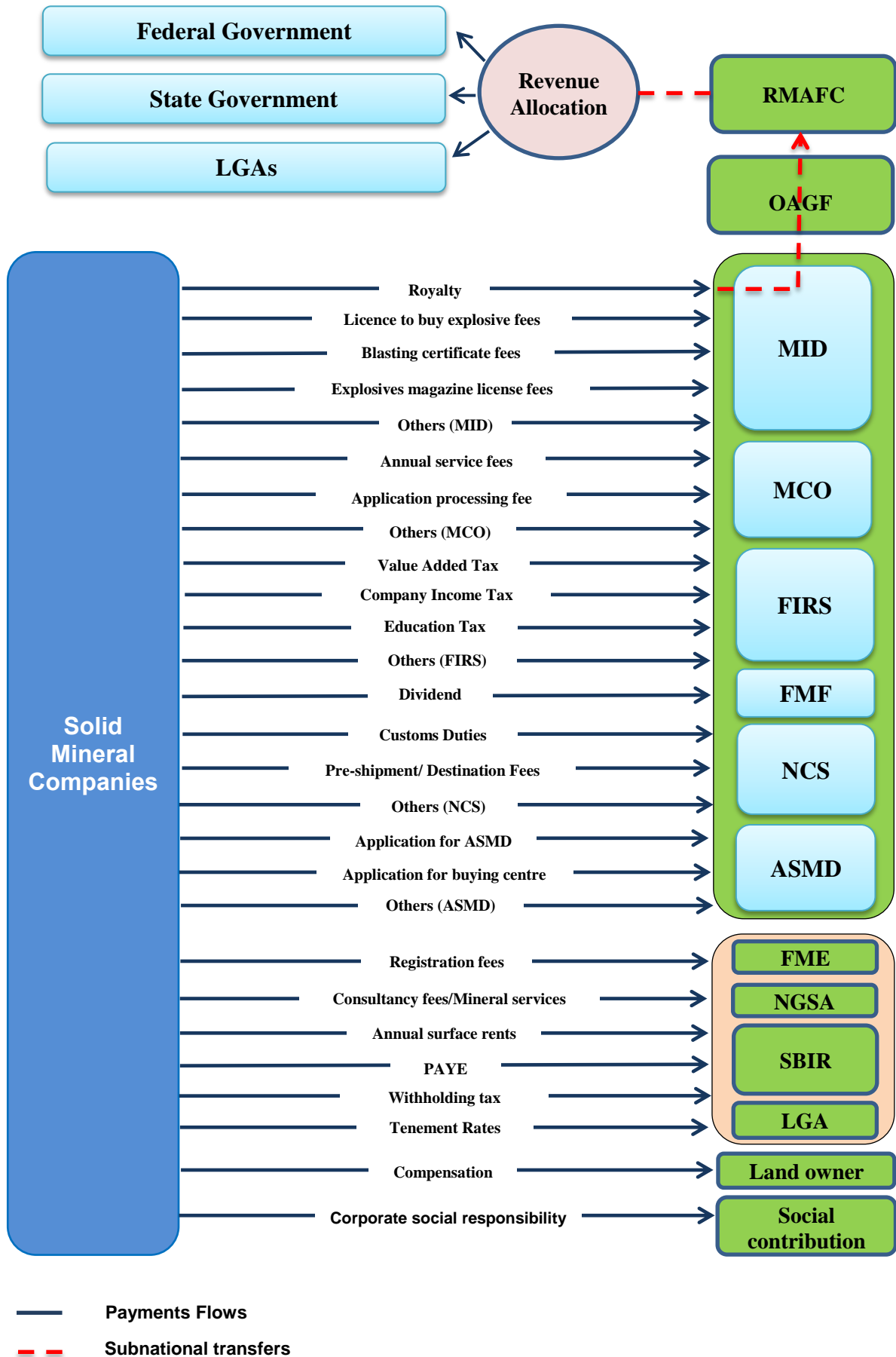
3.2.2. Revenue collection

(i) Revenues recorded in National budget

The contribution of mining revenue to the Treasury of the Federal Government of Nigeria can be determined in the Consolidated Revenue Fund prepared by the Accountant-General of the Federation. However the tax generated from the sector may not be easily determined because of the dominance of the oil sector in the country which is subject to special attention by the Federal Government. In principle, tax revenue received by the Federal Inland Revenue Service is categorised into oil and non-oil revenue. Non-oil revenue comprises other sources including revenues from the mining sector.

Other payments from the mining sector are made to local councils, where the mining companies are based.

The mining revenue collections framework can be represented diagrammatically as follows:



(iii) Solid Minerals Development Fund (SMDF)

Section 34(1) of the Minerals and Mining Act 2007 stipulates that there shall be a fund to be known as the Solid Minerals Development Fund which according to Section 35(1) of the Act, shall be managed by a body to be known as the Solid Minerals Development Board. Section 34(2) of the Act itemises the purpose for which the Fund was set up which includes the following:

- development of both human and physical capacity in the sector;
- funding for geoscientific data gathering, storage and retrieval to meet the needs of private sector led mining industry;
- equip the mining institutions to enable them to perform their statutory functions;
- funding for the extension services to small scale and artisanal mining operators pursuant to Section 91 of the Act; and
- provision of infrastructure in mining land. According to Section 38 of the Act, the Fund shall consist of:
 - any sums appropriated for solid minerals development under the Revenue Act or any other Federal law;
 - any sums appropriated for solid minerals development under the Small and Medium Industries Equity Investment Scheme (SMIEIS);
 - any funds received as grants, donations, foreign loans, bonds and long term swaps; and
 - any sum appropriated by the Federal Government budgetary allocations.

The fund was established and approved by the President in 2013 but no budget was allocated to it in 2013. Accordingly, SMDF was not selected as reporting entity for the preparation of this report.

3.2.3. Mining revenues transfers to sub national level

In conferring ownership of all mineral resources in Nigeria on the Federal Government, the Constitution also provides for payment of not less than 13% of the revenue accruing from such resources to the State in which the minerals are found. This provision takes no account of other interests in the minerals, such as the local governments where the actual operations take place, or the individuals and communities on whose land the operations take place.

However, we noted that there is no provision within the legislation as to what this mechanism should be, thus leaving a legal vacuum on the modalities of transfers by the federal government. As a result, sub national transfers are not currently effective for Solid Minerals Sector.

3.3. Beneficial ownership

3.3.1. Legal and regulatory framework governing companies

According to Section 83 of the Companies and Allied Matters Act (CAMA) every company shall keep a register of its members and enter in it the following particular:

- a) the names and addresses of the members, and in the case of a company having a share capital, a statement of the shares and class of shares, if any, held by each member, distinguishing each share by its number so long as the share has a number, and of the amount paid or agreed to be considered as paid on the shares of each member;
- b) the date on which each person was registered as a member; and
- c) the date on which any person ceased to be a member.

The register and the index of members' names shall be open during business hours (subject to such reasonable restrictions as the company in general meeting may impose, however, not less than 2 hours in each day shall be allowed for inspection) to the inspection of any member of the company without charge, and with the permission of the company to any other person on payment of NGN 1 or any less sum as the company may prescribe for each inspection.

Disclosure requirements for private companies

The definition of “beneficial ownership” should not necessarily be linked to share ownership. Owning more than a certain percentage of shares certainly gives a meaningful indication of beneficial ownership. However, in identifying the real beneficial owner, the focus should also be on contractual and informal arrangements.

The notion of control or beneficial ownership has not been treated by the Companies Legislation and there is no requirement to disclose information about the ultimate beneficial owners.

Disclosure requirements for Government officials

According to the Constitution of the Federal Republic of Nigeria (1999), all Public Officers whether elected, appointed, recruited, contracted etc, should collect, fill and return the Assets Declaration Form including such information as money, property, assets and liabilities of the person and their respective families. This form should also include beneficial ownership.

3.3.2. EITI requirements

The 2013 EITI Requirement recommends that beneficial owners of companies which bid for, operate and/or invest in the extractive industries are made public (see below for EITI standard provisions on beneficial ownership). This is a mandatory requirement for government and state owned enterprises, and will become a requirement for private or unlisted public companies, including partners in joint ventures, as from 2016.

The EITI standard provides a basic definition of beneficial ownership, and states that the information made available should include the identity of each company’s beneficial owner or owners, and their level of ownership. Where information is already publicly available, for example, through stock exchange disclosures, EITI reports should include guidance on how this information can be accessed.

Beneficial Ownership as defined by the EITI Standard

- i) Beneficial owner in respect of a company means the natural person(s) who directly or indirectly ultimately owns or controls the corporate entity (Requirement 3.11(d)).*
- ii) It is recommended that implementing countries maintain a publicly available register of the beneficial owners of the corporate entity(ies) that bid for, operate and invest in extractive assets, including the identity(ies) of their beneficial owner(s) and the level of ownership. Where this information is already publicly available, e.g. through filing to corporate regulators and stock exchanges, the EITI Report should include guidance on how to access this information (Requirement 3.11(a)).*
- iii) Where such registers do not exist or are incomplete, it is recommended that implementing countries request companies participating in the EITI process to provide this information for inclusion in the EITI Report (Requirement 3.11(b)).*
- iv) It is required that the government and/or state-owned enterprises disclose their level of beneficial ownership in oil, gas and mining companies operating within the country, and any changes in the level of ownership during the accounting period covered by the EITI Report (Requirement 3.6(c)).*

According to Requirement 3.11 of the EITI Standard, extractive companies selected in the reconciliation scope, unless publicly listed or are wholly owned subsidiaries, were required to disclose information about their beneficial owners.

3.4. State participation in the solid minerals sector

The National Council on Privatisation (NCP) is established under Section 9 of the BPE Privatisation Act 1999 (the Act) to determine political, economic and social objectives for privatisation and commercialisation of public enterprises. The Bureau of Public Enterprises (BPE) is responsible for implementing the council's policies on privatisation and commercialisation.

BPE was established under Section 12 of the BPE Privatisation Act 1999 and it is established as a body corporate with perpetual succession and a common seal which allows the bureau to sue and be sued as stipulated in Section 12 (2) of the Act.

Under the supervision of NCP, BPE has the power to acquire, hold and manage movable and immovable properties. The functions of BPE in privatisation and commercialisation of enterprises are respectively detailed in Sections 13 and 14 of the BPE Privatisation Act 1999. In accordance with Section 15 of the Act, BPE is also responsible for providing secretarial support to NCP.

NCP submits a report on the privatisation and commercialisation of public enterprises on the year just gone to the President of the Republic not later than 30 June of each year.

3.4.1. Commercialisation

Commercialisation is the process of converting an enterprise which is wholly or partly owned by the Federal Government into a profit making venture. After commercialisation, the company will no longer need subsidies from the Federal Government. In the case of a partial commercialisation; the enterprise is expected to generate enough revenue to cover its operating expenditure but government may provide capital grants to finance capital intensive projects. In case of full commercialisation, the enterprise is expected to operate profitably on a commercial basis. The enterprise is expected to use private sector procedures to run its business and raise funds from the capital market without government guarantee.

After being commercialised, an enterprise will operate as a commercial company and will be subject to the regulations of the Federal Government.

The enterprises to be partly and fully commercialised are listed respectively in Part 1 and 2 of the second schedule to the Act. The Council has the power to amend the second schedule and the categories in which the enterprises are listed.

3.4.2. Privatisation

Privatisation is the act of transferring shares owned by Government in designated enterprises to private shareholders which can be corporate bodies and/or individuals.

The mode of privatisation is stipulated in Section 2 of the BPE Privatisation Act; the first Schedule to the Act details the percentages of equity that shall be held by strategic investors, Federal Government Parastatals and Nigerian citizens in enterprises to be privatised partially and fully. In accordance with Section 1 [3] of BPE Privatisation Act 1999, NCP has the power, by order published in the Gazette, to alter, add, delete or amend the provisions of the first Schedule to the Act.

Shares of privatised enterprises shall be allotted to Nigerians by public offer as follows:

- the shares on offer to Federal Constituencies shall be sold on the basis of equality of States of the Federation and of residents of the FCT;
- the staff of the public enterprises to be privatised shall have access to at least 10 percent of the shares offered for sale. The shares shall be held in trust by public enterprises for its employees; and
- in case of over-subscription, no individual subscriber shall be entitled to hold more than 0.1% equity shares in the privatised enterprise.

Privatised enterprises which require participation by strategic investors may be managed by the strategic investors as from the effective date of privatisation.

3.4.3. Privatisation in the Mining and Solid Minerals Sector

In accordance with the provisions of Section 2 of the BPE Privatisation Act, enterprises to be partially privatised are listed in Part 1 of the First Schedule. Allotment of shares regarding the mining and solid minerals sectors are given below:

N°	Enterprise	Maximum Strategic Investor Participation as a percentage after privatisation	Maximum Government Parastatals Participation as a percentage after privatisation	Nigerian Individual Participation as a percentage post privatisation
1.	Nigerian Coal Corporation and subsidiaries	40%	40%	20%
2.	Nigerian Mining Corporation and subsidiaries	40%	40%	20%
3.	Nigerian Uranium Company Limited	40%	40%	20%
4.	Nigerian Iron-Ore Mining Company Limited	40%	40%	20%

As amended by various statutory instruments pursuant to Sections 1(3) and 6(3) of the Act, enterprises in which equity held shall be partially privatised are listed in Part 1 of the First Schedule as mandated by section 1 (1).

N°	Enterprise	Maximum Strategic Investor Participation as a percentage after privatisation	Maximum percentage of equity reserved for staff of PE's after privatisation	Nigerian Individuals' participation as percentage post privatisation
1	Nigeria Mining Corporation subsidiaries: Nigerian Kaolin Processing Co. Ltd	100%	nil	Nil
	Nigerian Barytes Mining and Processing Co. Ltd	100%	nil	Nil
	Nigerian Tin and Allied Products Ltd	100%	Nil	Nil
	Nimco Gold Mining Company Ltd	100%	3%	40%
	Consolidated Tin Mines, Jos	57%	nil	Nil
	Nimco Terrazzo, Company Ltd	100%	nil	Nil
2	Nimco Feldspar/Quartz, Lokoja	100%	nil	Nil
	Nimco Quarry, Kujama, Kaduna State	100%	nil	nil
	Nimco Quarry Kuru, Platea State	100%	nil	nil
3	Nimco Quarry Gano, Kano State	100%	nil	nil
	Nimco Quarry Gubi, Bauchi State	100%	nil	25%
4	Nimco Quarry Suleja, Niger State	100%	nil	Nil
	Naraguta Bricks and Clays Product limited	75%	nil	nil
	Ibadan Bricks and Clays Product limited	100%	nil	nil
	Ikorodu Bricks and Clays Product limited	100%	nil	nil
	Enugu Bricks and Clays Product limited	100%	-	20%
	Kano Bricks and Clays Product Limited	100%	-	-
	Kaduna Bricks and Clays Product limited	100%	-	-
	Maiduguri Bricks and Clays Product limited	100%	-	-
Izom Bricks and Clay Product limited	80%	-	-	
5	Nigerian Uranium Co. Ltd.	Liquidation	nil	nil

<http://www.bpeng.org/sites/bpe/current%20transactions/Pages/default.aspx>

According to a letter sent to us by the Bureau of Public Enterprises on 18 September 2014, no operations of privatization were concluded during the year 2013 and no revenues were received.

3.5. Audit and assurance practices in Nigeria

3.5.1. Extractive companies operating in the solid minerals sector

The Companies and Allied Matters Act (CAMA) LFN 1990 Section 331 requires, that every company shall cause sufficient accounting records to show and explain the transactions of the company and shall be such as to:

- disclose with reasonable accuracy, at any time, the financial position of the company; and
- enable the directors to ensure that any financial statements prepared under this Part comply with the requirements of CAMA LFN 1990 as to the form and contents of the company's financial statements.

In accordance with Sections 357 and 358 of the Companies and Allied Matters Act 1990 ("CAMA"), every company operating in Nigeria should appoint independent auditors to audit their financial statements and form an opinion. This auditor should be an auditing company member of either the Institute of Chartered Accountants of Nigeria ("ICAN") or members of the Association of National Accountants of Nigeria ("ANAN").

Thus by implication extractive industries are expected to subject their financial statements to statutory audit at the end of every financial year. However the financial statements are not available to the general public except in the case of listed companies. The Securities and Exchange Commission (SEC) and the Nigeria Stock Exchange (NSE) require that audited financial statements of listed companies are made public.

3.5.2. Government Entities

Audit practices for the budgeting system in Nigeria are described above in paragraph 3.2.1 (ix) of this report.

4. DETERMINATION OF THE RECONCILIATION SCOPE

Our work included a general understanding of the extractive sector in Nigeria. We also consulted with Government Entities in order to collect relevant information on the size of the solid minerals sector in Nigeria and its contribution to the economy and to government revenues, as part of the preliminary analysis of the scoping study of the 2013 reconciliation.

We have taken into account all the available information presented to us during our fieldwork including the subsequent comments and information of the NEITI Secretariat.

4.1. Selection of payment flows

During the preliminary analysis, we consulted Government Entities which received revenues from the solid minerals sector.

4.1.1. Federal Inland Revenue Services (FIRS)

According to the relevant laws and regulations (Companies Income Tax Act (CITA), Laws of the Federation (LFN) 2007 and Personal Income Tax Act (PITA)) there are 6 categories of taxes payable by mining companies. These taxes are set out in the table below:

N°	Payment flows
1.1	Value Added Tax (VAT)
1.2	Company Income Tax (CIT)
1.3	Education Tax
1.4	PAYE (FCT)
1.5	Withholding Tax
1.6	Others (FIRS)

4.1.2. Mining Cadastre Office (MCO)

According to the Mining Act 2007, and the Mining Cadastre Department there are 14 categories of fees and charges payable by mining companies to MCO. These fees and charges are set out in the table below:

N°	Payment flows
2.1	Mining titles(s) application processing fee
2.2	Mining titles(s) annual service fees
2.3	Mining title(s) fee for processing of renewal application
2.4	Penalty fee for late renewal of mining titles (application)
2.5	Fees for application for enlargement (processing) of mining titles
2.6	Application for relinquishment of mining title fees
2.7	Application for transfer of mining titles fees
2.8	Application for surrender of mining titles fees
2.9	Application for consolidation of mining titles fees
2.10	Fees for application to endorse additional mineral
2.11	Fees for application for certified true copy of lost certificate of mining title
2.12	Fees for application for amendment of documents
2.13	Search fee/due diligence
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents

4.1.3. Mines Inspectorate Department (MID)

According to the Mining Act 2007 and the Mines Inspectorate Department there are 14 categories of fees and charges payable by mining companies to MMSD. These fees and charges are set out in the table below:

N°	Payment flows
3.1	Royalty
3.2	Permit to deposit tailings
3.3	Permit to export minerals for commercial purposes
3.4	Permit to export minerals samples for analysis
3.5	Permit to possess and purchase minerals
3.6	Registration of accredited agents for movement of minerals
3.7	Permit to import explosives
3.8	Blasting certificates
3.9	Licence to manufacture explosives
3.10	Permit to erect a magazine
3.11	Licence to buy explosives
3.12	Licence to sell explosives
3.13	Permit to use AMFO
3.14	Explosives magazine licence

4.1.4. Ministry of Finance

The dividends received from State owned companies have been included in the 2013 reconciliation exercise:

N°	Payment flows
4.1	Dividend from Government Investment (Shares)

4.1.5. Nigerian Custom Service

Customs Duties received from selected companies have been included in the 2013 reconciliation exercise:

N°	Payment flows
5.1	Customs Duties
5.2	Excise Duties
5.3	Import Duties
5.4	Pre-shipment/Destination Fees
5.5	Others (NCS)

4.1.6. Payments to other Government Agencies

According to the laws and regulations applied to the solid minerals sector in Nigeria we identified others taxes and fees payable by mining companies to other Government agencies. These taxes and charges are set out in the table below:

N°	Payment flows
Federal Ministry of Environment	
6.1	Registration fees for environmental impact analysis
Nigeria Geological Survey Agency	
7.1	Mineral separation services
7.2	Mineral analysis
7.3	Consultancy fees

These payments have been included in the 2013 EITI scope through unilateral disclosure of mining companies.

4.1.7. Sub national payments

The contribution from the State Board of Internal Revenue and specifically the Local Councils will be restricted to taxes and fees mentioned below through a unilateral disclosure of mining companies:

N°	Payment flows
State Board of Internal Revenue	
8.1	Annual surface rents (Grounds Rents)
8.2	Pay As You Earn (PAYE)
8.3	Business Premises
8.4	Withholding Tax
Local Government Council	
9.1	Property Rates (Tenement Rates)

4.1.8. Communities and land owners

These payments relate to amounts paid to land owners that cannot be reconciled and have been included in the 2013 EITI scope through unilateral disclosure of mining companies:

N°	Payment flows
10.1	Compensation

4.1.9. Unilateral Government disclosures

According to NSWG's request to include the ASM sub sector in the EITI report and given the difficulty to collect information from the Artisanal Miners' Association, these payments have been included in the 2013 EITI scope through unilateral disclosure of the Artisanal and Small-Scale Mining Department:

N°	Payment flows
12.1	Application for Artisanal and Small-Scale Mining
12.2	Application for Registration of mineral buying centre per mineral
12.3	Application for annual renewal of buying centre licence

The reporting templates prepared by the NEITI technical committee and presented to Stakeholders did not take into account NESS payments. However, CBN has reported the amounts of NESS received by company and by product. Accordingly, these amounts have been included in the 2013 EITI scope through unilateral disclosure by the Central Bank of Nigeria (CBN):

N°	Payment flows
13.1	Nigerian Export Supervision Scheme (NESS) Fees

4.1.10. Infrastructure provisions and Barter arrangements

According to interviews conducted during the scoping study, we noted that no flows related to barter arrangements involving infrastructure works, as set out in EITI Requirement 4.1 (d), have been identified or confirmed by BPE, MCO and MID.

4.1.11. Social payments

These consist of all contributions made by extractive companies to promote local development and to finance social projects in line with EITI Requirement 4.1-(e). This Standard encourages multi stakeholder groups to apply a high standard of transparency to social payments and transfers, the parties involved in the transactions and the materiality of these payments and transfers to other benefit streams, including the recognition that these payments may be reported even though it is not possible to reconcile them.

These contributions can be voluntary or non-voluntary and can be made in cash or in kind depending on individual contracts. This category includes, inter alia: health infrastructure, school

infrastructure, road infrastructure, market gardening infrastructure, projects related to the promotion of agriculture and the grants provided to the population.

Social payments have been included in the 2013 EITI scope through unilateral disclosure by mining companies, in addition to distinguishing between the two types of social payments (in cash and in kind). These payments can be summarised as follows:

N°	Payment flows
11.1	Corporate Social Responsibility cash payments
11.2	Corporate Social Responsibility in-kind payments

4.1.12. Sub-national Transfers

In accordance with Section 1 of the Federation Accounts Act 1982, the amount standing to the credit of the Federation Account, less the sum equivalent to 13% of the revenue accruing to the Federation Account directly from any natural resources as a first line charge for distribution to the beneficiaries of the derivation funds in accordance with the Constitution, shall be distributed among the Federal and State Governments and the Local Government Councils in each State of the Federation on the following basis:

- the Federal Government: 52.68%;
- the State Governments : 26.72%; and
- the Local Governments : 20.60%.

4.1.13. Quasi fiscal expenditures

According to EITI requirement 3.6 (b) the multi-stakeholder group is required to develop a reporting process to disclose quasi-fiscal expenditures from State Owned Enterprises such as payments for social services, public infrastructure and national debt servicing. However, we observed that the NSWG did not develop a reporting process for the disclosure of quasi fiscal expenditures.

The absence of such a decision is due to the fact that there's no State Owned Enterprises selected in the reconciliation scope and we were not informed of the existence of SOE's operating in the solid minerals sector during 2013.

4.1.14. Production volumes and value

According to EITI requirement 3.5 (a), the EITI report must disclose total production volumes and the value of production by commodity, and, when relevant, by state/region. In the light of this, production details were selected in the 2013 scope of reconciliation and figures have been disclosed by MID and selected companies.

Details by company, commodity and state are set out in the Section 5.5 of this report.

4.1.15. Export volumes and value

According to EITI requirement 3.4, the EITI report must disclose total export volumes and the value of exports by commodity, and when relevant, by state/region of origin. In the light of this, this information has been included in the 2013 EITI reconciliation scope.

However, we were not able to reconcile export figures reported by companies (see Section 6.5) and figures reported by NCS (see Annex 11). This was basically due to the lack of coordination between Government Agencies and the use of different criteria for the disclosure of the information. (See recommendation Export Issues & Illegal Mining Activities).

4.1.16. Number of employees

According to EITI requirement 3.5 (a), the EITI report must disclose, when available, information related to employment in the extractive industries in absolute terms and as a percentage of the total employment. In respect of this, Companies have reported number of employees with segregation between Nigerian and Foreign. Employment figures as reported by selected companies are set out in Annex 1 of this report.

4.1.17. Financial flows for inclusion in 2013 EITI Report for the solid minerals sector

According to the above, the flows that should be included in the 2013 reconciliation scope may be summarised as follow:

N°	Flows description	Type of disclosures
1- Federal Inland Revenue Services (FIRS)		
1.1	Value Added Tax (VAT)	
1.2	Company Income Tax (CIT)	
1.3	Education Tax	
1.4	PAYE (FCT)	
1.5	Withholding Tax	
1.6	Others (FIRS)	
2- Mining Cadastre Office		
2.1	Mining titles(s) application processing fee	
2.2	Mining titles(s) annual service fees	
2.3	Mining title(s) fee for processing of renewal application	
2.4	Penalty fee for late renewal of mining titles (application)	
2.5	Fees for application for enlargement (processing) of mining titles	
2.6	Application for relinquishment of mining title fees	
2.7	Application for transfer of mining titles fees	
2.8	Application for surrender of mining titles fees	
2.9	Application for consolidation of mining titles fees	
2.10	Fees for application to endorse additional mineral	
2.11	Fees for application for certified true copy of lost certificate of mining title	
2.12	Fees for application for amendment of documents	Company and Government disclosures
2.13	Search fee/due diligence	
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	
3- Mines Inspectorate Department		
3.1	Royalty	
3.2	Permit to deposit tailings	
3.3	Permit to export minerals for commercial purposes	
3.4	Permit to export minerals samples for analysis	
3.5	Permit to possess and purchase minerals	
3.6	Registration of accredited agents for movement of minerals	
3.7	Permit to import explosives	
3.8	Blasting certificates	
3.9	Licence to manufacture explosives	
3.10	Permit to erect a magazine	
3.11	Licence to buy explosives	
3.12	Licence to sell explosives	
3.13	Permit to use AMFO	
3.14	Explosives magazine licence	

N°	Flows description	Type of disclosures
4- FEDERAL MINISTRY OF FINANCE		
4.1	Dividend from Government Investment (Shares)	
5- NIGERIA CUSTOM SERVICE		
5.1	Customs Duties	
5.2	Excise Duties	
5.3	Import Duties	
5.4	Pre-shipment/Destination Fees	
5.5	Others (NCS)	
6- Federal Ministry of Environment		
6.1	Registration fees for environmental impact analysis	
7- Nigeria Geological Survey Agency		
7.1	Mineral separation services	
7.2	Mineral analysis	Unilateral company disclosures
7.3	Consultancy fees	
8- State Board of Internal Revenue		
8.1	Annual surface rents (Grounds Rents)	
8.2	Pay As You Earn (PAYE)	
8.3	Business Premises	
8.4	Withholding Tax	
9- Local Government Council		
9.1	Property Rates (Tenement Rates)	
10- Communities/Land owners		
10.1	Compensation	
11- Social Contributions		
11.1	Corporate Social Responsibility cash payments	
11.2	Corporate Social Responsibility in-kind payments	
12- Artisanal and Small-Scale Mining Department		
12.1	Application for Artisanal and Small-Scale Mining	
12.2	Application for Registration of mineral buying centre per mineral	Unilateral Government disclosures
12.3	Application for annual renewal of buying centre licence	
13- Central Bank of Nigeria		
13.1	Nigerian Export Supervision Scheme (NESS) Fees	

The description of each payment flows, rates and rules are set out in Section 4.3.1 of this report.

4.2. Selection of extractive companies

In accordance with the information provided to us during the preliminary analysis and related to the 2013 tax collection, we wish to highlight that the solid minerals sector in Nigeria is dominated by Artisanal and Small-scale Mining (ASM) and that no Large-Scale Mining is currently in operation. Large-scale operators, such as cement manufacturers and construction companies, whose primary activity is not mining, operate quarries for the production of limestone and granite essentially for their own consumption.

According to 2013 NEITI report, reconciled revenues amounting to NGN 28.736 billion came mostly from common law taxes such as VAT, CIT & EDT, WHT and Customs duties, representing 96% of

the total reconciled revenues. Royalties accounts for only 3% of the total reconciled revenues and others taxes 1%.

It's important to add that 4 cement manufacturers and 1 construction company contributed 88% of the total reconciled revenues. Accordingly, the most important tax payers mainly engaged in activities other than mining and the common law taxes were paid by them. It was not possible to separate tax for each activity especially at the stage of the scoping study. This led us to exclude the common tax figures to define the materiality. For example, VAT accounted for 53% of the 2013 reconciled revenues. However, sales of mineral products are not subject to VAT and taking into account such payments will dilute the substantive contribution of other specific taxes.

In terms of royalties paid, we note that large-scale construction companies operating quarries (granite and sand) and cement companies having mining operations of limestone, laterite and clay paid most of the taxes. Accordingly, the same structure of most important payers will be maintained even if we define the materiality using only royalties.

As a result, the NSWG decided to define the materiality based on royalty payments made by mining companies to MID through the State Officers in the 36 States of the Federation.

4.2.1. 2013 Scope - Materiality threshold

MID provided information on royalty receipts during 2013 from the mining sector which amounted to NGN 1.343 billion from 619 solid minerals companies. Based on the above, the profile of payments to MID is set out in the following table:

Threshold	Number of companies	Royalties collected by MID (NGN)	Weight / total collected revenue	Cumulative weighting
Amount > NGN 100 million	2	518,140,046	38,59%	38,59%
NGN 50 million <Amount <NGN 100 million	2	151,426,957	11,28%	49,87%
NGN 10 million <Amount <NGN 50 million	19	424,426,251	31,61%	81,49%
NGN 5 million <Amount <NGN 10 million	7	50,351,435	3,75%	85,24%
NGN 2 million <Amount <NGN 5 million	26	70,592,324	5,26%	90,49%
NGN 1 million <Amount <NGN 2 million	40	55,816,111	4,16%	94,65%
Amount <NGN 1 million	523	71,814,175	5,35%	100%
Total	619	1,342,567,299	100%	

The selection was based on thorough review of the list of companies (613) that made payments to MID during 2013, in line with our methodology with a view to ensuring that operators selected meet the EITI requirement and represent the solid minerals sector in Nigeria.

According to the above table, the solid minerals sector in Nigeria is mainly composed of small scale mining companies. In order to make the reconciliation exercise manageable and efficient, NSWG set the materiality threshold at NGN 2 million. The companies operating in the solid minerals sector and paying royalties of more than **NGN 2 million** represent **90.49%** of the total royalties collected by MID.

The materiality threshold recommended above means that mining companies making **90.49%** of reported royalties payments to MID will be included in the reconciliation i.e. all companies making payments to MID in excess of **NGN 2 million** (approx. USD 12,887¹). However 11 additional companies were retained despite having made royalty payments of less than NGN 2 million to MID in 2013 in order to allow comparability between 2012 and 2013. Accordingly **65 mining companies** were selected for the 2013 reconciliation exercise.

¹ CBN: Central exchange rate, as of 31 December 2013 (1 USD= NGN 155.2)

4.2.2. Scope – Extractive Companies

This selection was based on a thorough review of the list of private sector participants in Nigeria's solid minerals industry provided by relevant Government Agencies in line with our methodology with a view to ensure that operators selected meet the materiality set by NSWG as per the ToR.

To ensure the comparability between the 2012 and 2013 in terms of revenues reconciled we included all the companies making payments in excess of NGN 2 million in the 2012 and 2013 reconciliation scope.

The solid minerals sector in Nigeria is currently dominated by the Artisanal and Small-scale Mining (ASM) operations. Artisanal miners are unskilled workers who carry out mining operations using non-mechanised methods. Accordingly it is difficult to include ASMs in the reconciliation scope. However, ASM are included through the selection of the buying centres which make payments in excess of NGN 2 million.

Based on the materiality analysis above only one buying centre "Spectrum Minerals Ltd" has made payments in excess of the threshold. To ensure that all buying centres which participated in the 2012 reconciliation exercise are also included in the reconciliation scope of 2013, NSWG also selected "Astro Minerals" even though all of its payments were below the threshold of NGM 2 million.

Accordingly, sixty five (65) companies were selected for the 2013 reconciliation exercise. These companies are listed below:

N°	Name of Extractive company	N°	Name of Extractive company
1	DANGOTE CEMENT PLC	34	LEVANT CONST. LTD
2	WEST AFRICAN PORTLAND CEMENT PLC	35	MADODEL ENG'G NIG. LTD
3	JULIUS BERGER (NIG.) PLC	36	Zenith Const. Co. Ltd.
4	United Cement Nig. Ltd.	37	PERFECT STONE QUARRIES
5	SETRACO NIG. LTD	38	Asphalt Unity Const Ltd (*)
6	CRUSHED ROCK IND. LTD	39	Brothers Quarry Nig. Ltd. (*)
7	RCC (NIG.) LTD.	40	FIRST TIPPER DRIVERS MINING ENTRP (*)
8	ARAB CONTRACTOR (OAO) NIG LTD	41	HABIBU ENG. NIG. LTD
9	Gilmor Engineering Nig. Ltd.	42	Kunlun Nig. Limited (*)
10	Ashaka Cem Plc	43	Expanded Mining Resources (*)
11	RATCON CONSTRUCTION CO. LIMITED	44	MILATEX GENEWORKS LIMITED
12	DANTATA & SAWOE NG LTD	45	JAPPAUL MINES & PRD
13	Tongyi Allied Mining Ltd (*)	46	MAC DANIEL'S QUARRY & CONC LTD
14	P.W. Nig Ltd	47	PURECHEM INDUSTRIES LIMITED
15	CCNN Plc	48	Saydoun Ltd
16	C.C.E.C.C. (NIG.) LIMITED	49	Equishare Nig. Ltd (*)
17	MOTHER CAT NIG. LTD	50	PARAS CRUSHING COMPANY LIMITED (*)
18	Georgio Rock Ltd	51	MOULD NIG. ;TD
19	Kopek Construction Limited	52	Ahmu International Mining Ltd.
20	Petra Quarries Ltd (*)	53	ESSER WEST AFRICA (*)
21	DANTATA LAND AND SEA	54	F.W. DREDGING CO
22	SALINI NIG LTD	55	PZAN INTERNATIONAL LTD (*)
23	S.C.C. Nig Ltd.	56	ELEGANT ONE CO. LTD
24	ZEBERCED NIG LTD	57	PORCELAINWARE INDUSTRIES LIMITED
25	Borini Prono & Constr. Co. Ltd.	58	Gitto Quarry Project
26	TRIACTA NIG. LTD	59	C & C CONSTRUCTION COMPANY LTD

N°	Name of Extractive company	N°	Name of Extractive company
27	C.G.C Nig. Ltd	60	MOELINKS COMPANY LTD.
28	CCC Construction Nig. Limited	61	ROCKWELL QUARRY (*)
29	Hitech Cost. Co. Ltd.	62	MULTIVERSE RESOURCES LIMITED
30	CNC ENGINEERING COMPANY LIMITED	63	MAGCOBAR MANUFACTURING NIG LTD
31	FW SAN HE CONCEPTS LIMITED	Buying centres	
32	Blackstone Crushing Limited	64	Astro Minerals (**)
33	Inter- Bau Const Ltd	65	Spectrum Minerals Ltd.

(*) New companies included in the 2013 reconciliation report.

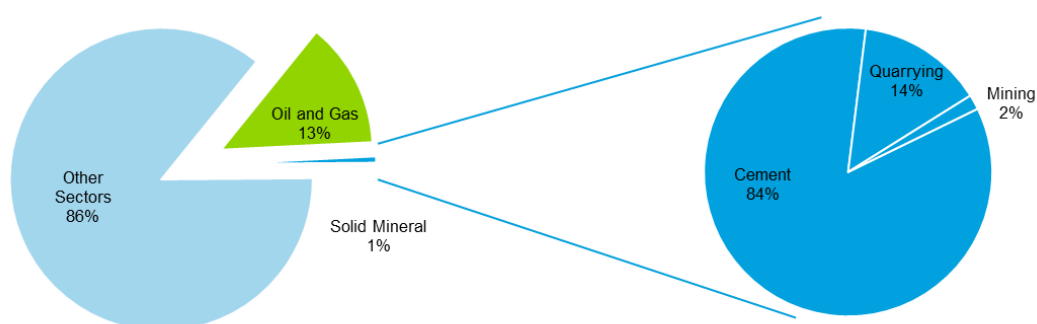
(**) Selected as included in the 2012 scope.

Based on the data received from MID, 619 active private sector participants were identified out of which 65 were selected for the reconciliation exercise, on the basis of the amount of royalties paid by them during the year under review.

For extractive companies which have made payments below NGN 2 million to MID, we recommended the disclosure by Government Agencies of the combined benefit stream from the companies listed in Annex 9 in accordance with EITI Requirement 4.2.b.

4.2.3. Companies whose main activities are not extractive

According to the data collected from NBS¹, the contribution of the solid minerals sector in the GDP is estimated at 1% and can be detailed by sub sector, as follows:



The analysis of the solid minerals sector in Nigeria shows that for several companies selected, their main activity is the production of cement or public works (such as Julius Berger, Arab contractor, Dantata & Sawoe, CCECC, Kopek Construction, Borini Prono and Triacta).

The selection of these civil engineering and construction companies in the EITI scope would lead to overestimating the contribution of the solid minerals sector, as the associated extractive portion is insignificant and the taxes paid are mostly from the non-extractive sector. Accordingly, only payments of specific taxes have been selected, which relate to extractive activities only. This selection was made on the basis of the percentage of the company's mining activity in relation to its entire activity. The percentages of the mining activities of the companies selected in the scope are set out in Annex 3.

¹ 2013 Gross Domestic Product At Current Basic Prices

4.3. Reconciliation scope

Based on the scoping study, NEITI agreed that the reconciliation should cover the following areas.

4.3.1. Taxes and revenues covered

According to the section above, the flows included in the 2013 reconciliation scope may be summarised as follow:

Ref.	Designation	Description
Direct Payments/Revenues		
Federal Inland Revenue Services (FIRS)		
1.1	Value Added Tax (VAT)	In accordance with the Value Added Tax Act 1993, Value Added Tax is payable by Companies after taking into account Input VAT incurred on business purchases and/or business expenditure. It is charged on total invoiced amount at 5% and it is payable on a monthly basis, but minerals exported from Nigeria are zero rated based on the provision of the VAT Act.
1.2	Company Income Tax (CIT)	All solid minerals companies are taxed on their taxable income which is determined in line with the Section 56, 2 (1) of the Company Income Tax Act, less all tax allowable expenditure. The company tax rates are 30% or 20% for small companies.
1.3	Education Tax (ET)	ET is paid at 2% of preceding year assessable profit of a company for the advancement of education in Nigeria in accordance with No 40, Education Tax Act 1998.
1.4	PAYE (FCT)	This is the tax paid on the earned income of every taxable individual resident in the Federal Capital Territory as imposed by Section 1 Personal Income Tax Act No. 104 of 1993. A consolidated relief of N200, 000 plus 20 per cent of gross income, subject to minimum of 1 per cent of gross income, whichever is higher. it is based on the graduated tax table set out below: - First NGN 300,000 at 7 per cent; and - Next NGN 300,000 at 11 per cent; and - Next NGN 500,000 at 15 per cent; and - Next NGN 500,000 at 19 per cent; and - Next NGN 1,600,000 at 21 per cent; and - Above NGN 3,200,00 at 24 per cent. Every employer is expected to file a return of all emoluments paid to their employees not later than 31 January each year. In addition, returns must be filed within 90 days of the fiscal year.
1.5	Withholding Tax	Withholding tax is an advance payment on account of the ultimate income tax liability of a tax payer and it is deductible from vendors' invoices at the point of payment. In accordance with Section 81, Company Income Tax Act.
Mining Cadastre Office		
2.1	Mining titles(s) application processing fee	APF is a non-refundable payment made by prospecting miners for the processing of their license applications in accordance with Minerals and Mining Regulations, 2011. Referring to schedule 1 of the Act, the rates of APF are as follows: - NGN 10,000 for Reconnaissance Permit, for Small Scale Mining Lease and for Water use permit application; - NGN 20,000 for 1st Exploration License and for Quarry Lease application; and - NGN 50,000 for Mining Lease application.
2.2	Mining titles(s) annual service fees	Annual payment service fees made by mine owners/mine operators as set up by Section 98 of the Minerals and Mining Regulations, 2011. In accordance with schedule 1 of the Act, rates vary as follows: - Reconnaissance Permit- Free - Exploration License 1st - 3rd year NGN 1,000/cadastré unit 4 th - 5th year NGN 1,500/cadastré unit 6 th - 7th year NGN 2,000/cadastré unit - Small Scale Mining Lease: NGN 10,000/cadastré unit - Mining Lease: NGN 25,000/cadastré unit - Quarry Lease: NGN 20,000/ cadastré unit - Water use permit: NGN 10,000/cadastré unit
2.3	Mining title(s) fee for processing of renewal application	Title renewals are subject to a tax paid by solid minerals companies in accordance with S.25 (c) Minerals and Mining Regulations, 2011. According to schedule 1 of the Regulations, applied rates are as follows:- NGN 10,000 for Reconnaissance Permit; - NGN 30,000 for Exploration License and for Small Scale Mining Lease; - NGN 250,000 for Mining Lease; - NGN 50,000 for Quarry Lease; and - NGN 20,000 for Water use permit.

Ref.	Designation	Description
2.4	Penalty fee for late renewal of mining titles (application)	Every solid minerals company is expected to renew their license within a stipulated period according to the mining regulations. Failure to apply for renewal attracts a penalty as set out below: - NGN 10,000 for Reconnaissance Permit - NGN 100,000 for Exploration License, Small Scale Mining Lease, Mining Lease and Quarry Lease.
2.5	Fees for application for enlargement (processing) of mining titles	This payment is made when a solid minerals entity wishes to expand the scope of its mining operations. Accordingly, rates are set in schedule 1 of Minerals and Mining Regulations 2011 and are as follows: - NGN 15,000 for Small Scale Mining Lease; - NGN 40,000 for Exploration license, Mining Lease and Quarry Lease.
2.6	Application for relinquishment of mining title fees	This payment is made when a mining company wishes to relinquish its mining titles. According rate is set for NGN 10,000 in schedule 1 of Minerals and Mining Regulations Act 2011 for Small Scale Mining Lease, Mining Lease and for Quarry Lease.
2.7	Application for transfer mining titles fees	This payment is made when a title is being transferred from one party to another. According rates are set in schedule 1 of the Minerals and Mining Regulations, 2011 and are as follows: - NGN 100,000 for Exploration license and for Quarry Lease; - NGN 50,000 for Small Scale Mining Lease; and - NGN 250,000 for Mining Lease.
2.8	Application for surrender mining titles fees	This is the payment made when a mining entity wishes to surrender the license which enables it to carry on the business of mining. Schedule 1 of the Mineral and Mining Regulations, 2011 stipulates a rate of NGN10,000 for the surrender of Mining lease license, small scale mining license, Mining lease and Quarry lease.
2.9	Application for consolidation mining titles fees	This payment is made when mining licenses and rights are merged. According rates are set in schedule 1 of Minerals and Mining Regulations, 2011 and are as follows: - NGN 20,000 for Exploration license, for Small Scale Mining Lease and for Mining Lease; and - NGN 15,000 for Quarry Lease.
2.10	Fees for application to endorse additional mineral	Payment made by miners as set by the Minerals and Mining Regulations Act 2011. Rates are listed in schedule 1 of the Regulations as follows: - NGN 20,000 for Exploration license; - NGN 50,000 for Mining Lease; and - NGN 10,000 for Small Scale Mining Lease and for Quarry Lease.
2.11	Fees for application for certified true copy of lost certificate of mining title	Payment made by operators in the mining sector to obtain certified true copy of lost mining titles. A sum of NGN 10,000 must be paid in line with Schedule 1 of the Mineral and Mining Regulations, 2011.
2.12	Fees for application for amendment of documents	This payment of NGN 5,000 is due by solid minerals companies upon request for the amendment of certificate to reflect current status. The amount payable is as recommended in the Regulations.
2.13	Search fee/due diligence	Fees amounting to NGN 50,000 are due for the conduct of search and due diligence on prospective miners.
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	A payment of NGN 2,000 for fees for cadastre map information, application for certified true copy of documents as detailed in Schedule 1 of Mineral and Mining Regulations 2011.
Mines Inspectorate Department		
3.1	Royalty	Section.99 (1) of the Minerals and Mining Regulations (2011) stipulates that a mineral title holder, other than the holder of a reconnaissance permit is required to pay annually a royalty at a rate 3% - 5% on ad valorem depending on the type of mineral.
3.2	Permit to deposit tailings	Schedule 1 of the Minerals and Mining Regulations lists sums payable should a mining company decides to dispose of its mining waste: - Small scale mining Lease NGN 10,000; - Mining lease NGN 15,000; and - Quarry lease NGN 10,000.
3.3	Permit to export minerals for commercial purposes	Fees amounting to NGN 10,000 is due when applying to engage in the export mineral resources in line with Schedule 1 of the Mineral and Mining Regulations, 2011
3.4	Permit to export minerals samples for analysis	Payment of NGN 1,000 is due when applying for permit to export minerals samples for analysis as recommended by Schedule 1 of the Mineral and Mining Regulations, 2011.
3.5	Permit to possess and purchase minerals	This payment is due when applying for the permit for the purchase of minerals. The payments are listed according to Schedule 1 of the Regulations: - Non-metallic mineral: NGN 5,000 per mineral; - Metallic minerals: NGN 10,000 per mineral; - Gemstones: NGN 10,000 per mineral; and - Precious metals: NGN 5,000 lump sum.
3.6	Registration of accredited agents for movement of minerals	Schedule 1 of the Mineral and Mining Regulations recommends a fee of NGN 10,000 for companies that want to engage in the transportation of minerals.

Ref.	Designation	Description
3.7	Permit to import explosives	A payment of NGN 100,000 for permission to import high power explosives used in mining activities in line with the recommendation of Schedule 1 of Mineral and Mining Regulations 2011.
3.8	Blasting certificates	A payment of NGN 10,000 is due for permit to carry out blasting for mining activities.
3.9	Licence to manufacture explosives	A payment of NGN 500,000 is made by prospective manufacturers of explosives used in mining activities.
3.10	Permit to erect a magazine	A payment of NGN 50,000 is due for license to erect magazine for the storage of explosives used in mining activities.
3.11	Permit to buy explosives	A payment of NGN 10,000 is due to operate an explosive store for mining purpose.
3.12	Licence to sell explosives	A payment of NGN 50,000 is due when applying to license to trade in explosives used in mining activities.
3.13	Permit to use ANFO	A payment of NGN 20,000 for permit to use Ammonium Nitrate/Fuel Oil (ANFO) explosives in mining activities and a payment of NGN 20,000 for license to mix ammonium nitrate or fuel oil for the production of explosives used in mining activities
3.14	Explosives magazine licence	A license which enables the use of magazine for the storage of explosives. An application fee of NGN 10,000 is payable on application.
FEDERAL MINISTRY OF FINANCE		
4.1	Dividend from Government Investment (Shares)	These are the proceeds of various investments accruing to the Government. The amount received by Government is dependent on its shareholding in the paying entity.
NIGERIA CUSTOM SERVICE (NCS)		
5.1	Customs Duties	CET Act 2004 empowers taxes imposed on the imports and exports of goods and services. Duties on payable on commodities depend on the class of such commodities as published from time to time in the official government gazette. According to Nigerian Minerals and Mining Act, All operators in the mining industry shall be granted an exemption from payment of customs and import for mining operations.
5.2	Excise Duties	These are the duties paid to the customs on goods that are exported out of the country. The duties payable depends on the class of the goods as it published in the official government Gazette.
5.3	Import Duties	These are the duties paid to the customs on goods imported into the country. The duties payable depends on the class of the goods as it published in the official government gazette.
5.4	Pre-shipment/Destination Fees	This fee depends on the class of the goods as it published in the official government gazette.
Unilateral company disclosures		
Federal Ministry of Environment		
6.1	Registration fees for environmental impact analysis	This is governed by the EIA Act No. 86 of 1992.
Nigeria Geological Survey Agency		
7.1	Mineral separation services	This involves the cleaning and separation of minerals in the laboratory after extraction from the earth. The rate is determined by the type of mineral and quantity.
7.2	Mineral analysis	This is a process that involves identifying mineral type, quality and components. The fee is based on the mineral which is being analysed.
7.3	Consultancy fees	The agency renders several consultancy services to mining concerns, prospective miners and the general public. The fees charged by the agency vary and depends on the type of service being rendered.
State Board of Internal Revenue		
8.1	Annual surface rents (Grounds Rents)	This is a levy paid to mining companies for the reclamation of mines. The rent is enabled by Section 100 (1) Mineral and Mining Regulations Act, 2011. The rates payable are determined by individual States in which is based on the location of the mine.
8.2	Pay As You Earn (PAYE)	This is the tax paid on the earned income of every taxable individual resident in a state as imposed by Section 1 Personal Income Tax Act No. 104 1993. A consolidated relief of N 200,000 plus 20% of gross income, subject to minimum of 1% of gross income, whichever is higher. It is based on the graduated tax table set out below: - First NGN 300,000 at 7% Next NGN 300,000 at 11%; - Next NGN 500,000 at 15%; - Next NGN 500,000 at 19%; - Next NGN 1,600,000 at 21%; and - Above NGN 3,200,00 at 24%. Every employer is expected to file a return of all emoluments paid to their employee not later 31 January. In addition, returns in respect of current year must be filed within 90 days of the fiscal year.
8.3	Business Premises	This levy is imposed on entities carrying on business in Nigeria. The levy however varies from state to state within the federation and is determined by business location.

Ref.	Designation	Description
8.4	Withholding Tax	<p>Withholding tax according to Section 81, Companies Income Tax Act represents an advance payment of income tax. It represents payment on account of the ultimate tax liability of an individual which is paid to the state government in which an individual is domiciled.</p> <p>Withholding taxes are deducted at source on the following listed transactions:</p> <ul style="list-style-type: none"> - Dividends- 10% - Management fees- 5% - Bond interest, royalties - 5% - Other interests - 10% - Rent - 10% - Royalties – 10% - Consultancy and technical service fees – 5% - Commission - 5% - Construction contracts – 5% - Income from all aspects of building and other civil works – 5% - Directors fees – 10%
Local Government Council		
9.1	Property Rates (Tenement Rates)	<p>Levies paid by property owners on real property. Amount paid by property owners vary by state and size of property. Tenement Act No. 11, 2011 does not specifically state the amount(s) to be charged by State Governments. The tax is arrived at using:</p> <ul style="list-style-type: none"> - Annual rent passing on the tenement; and - Depreciated replacement cost or any other authorised method. <p>The method used varies by State.</p>
Communities/Land owners		
10.1	Compensation	<p>These are Payments made to occupants/land owners for the use of their land for mining activities as stipulated in Section.11 (1) Mineral and Mining Regulations Act, 2011.</p> <p>Payment is often one off based on agreement between the mining entities and the host communities.</p>
Social Contributions		
11.1	Corporate Social Responsibility cash payments	These are cash payments to support and assist in the quality of lives of mining communities and the indigenes.
11.2	Corporate Social Responsibility in-kind payments	This involves the direct implementation of projects by mining entities for the benefit of mining communities.
Unilateral Government disclosures		
Artisanal and Small-Scale Mining Department		
12.1	Application for Artisanal and Small-Scale Mining	Schedule 1 Minerals and Mining Act, 2011 enables the department to impose a sum of NGN 50,000 on Individuals and small scale artisans and organisations intending to engage in mining activities on a small scale.
12.2	Application for Registration of mineral buying centre per mineral	This is a payment in respect of an application that enables holders to purchase and possess mineral. This application attracts the sum of NGN 50,000. The rate is as stated in Schedule 1 of Mineral and Mining Act, 2011
12.3	Application for annual renewal of buying centre licence	Every buying centre is expected to pay an annual renewal fee of NGN 50,000 as stated in Schedule 1 of the Mineral and Mining Acts 2011 in order to retain the right to purchase and possess mineral.
Central Bank of Nigeria		
13.1	Nigerian Export Supervision Scheme (NESS) Fees	<p>Levies paid by exporters of goods in order to obtain a Clean Certificate of Inspection (CCI). The CCI enables the carrier of goods to facilitate loading and shipment. The enabling Law is the NEPC Act NO 64, 1992. The basis of determining the amounts payable are:</p> <ul style="list-style-type: none"> - 0.5% FOB value of the export consignment for non-oil; and - 0.12% of the FOB value to the crude oil export. <p>The sum is paid into a designated bank. The designated bank shall remit the money into NESS account with the Central Bank. Payment is done at the point of export out of the country.</p>

4.3.2. Extractive companies

Sixty five (65) companies are selected for the 2013 reconciliation exercise. These companies are listed in Section 4.2.1 (ii).

All the information collected from the companies selected such as TIN, RC number, incorporation date, activity type, value of share capital are also mentioned in Annex 3.

For extractive companies in the solid minerals sector which have made payments below NGN 2 million to MID, their contribution have been included through the disclosure by Government Entities of the combined benefit stream from the companies listed in Annex 9 in accordance with EITI Requirement 4.2.b.

4.3.3. Government Entities

Based on the scope detailed above, the Government Entities that were required to report for the 2013 EITI Report of the solid minerals sector are:

N°	Central Agencies
1	Federal Inland Revenue Services (FIRS)
2	Mining Cadastre Office (MCO)
3	Mines Inspectorate Department (MID) – MMSD
4	Federal Ministry of Finance (MoF)
5	Artisanal and Small-Scale Mining Department (ASSMD) – MMSD
6	Central Bank of Nigeria (CBN)

5. RECONCILIATION RESULTS

We present below detailed results of our reconciliation exercise, as well as differences noted between amounts paid by extractive companies and amounts received by Government Entities. We have highlighted the amounts initially reported and the adjustments made following our reconciliation work, as well as the final amounts and unreconciled differences.

5.1. Reporting by extractive companies

The tables below summarise the differences between the payments reported by extractive companies and receipts reported by Government Entities.

The tables include consolidated figures based on the reporting templates prepared by each extractive company and Government Entity, adjustments made by us following our reconciliation work and the residual, unreconciled differences. In order to keep the report size reasonable, detailed reconciliation reports for each company are included in Annex 10 of this report.

Amounts in NGN

N°	Company	Templates originally lodged			Adjustments			Final amounts		
		Extractive company (a)	Government (b)	Difference (c) = (a - b)	Extractive company (d)	Government (e)	Difference (f) = (d-e)	Extractive company (g) = (a+d)	Government (h) = (b+e)	Difference (i) = (g-h)
1	Dangote Cement Plc	23,128,051,292	15,996,135,597	7,131,915,695	(7,131,967,478)	(995,031)	(7,130,972,447)	15,996,083,814	15,995,140,566	943,248
2	Lafarge Cement WAPCO	5,362,982,146	5,226,302,144	136,680,002	(236,823,710)	432,810,232	(669,633,942)	5,126,158,436	5,659,112,376	(532,953,940)
3	Julius Berger Nig. Plc	27,312,014,675	18,972,388,577	8,339,626,098	(27,218,476,845)	(18,877,005,132)	(8,341,471,713)	93,537,830	95,383,445	(1,845,615)
4	United Cement Nig. Ltd	2,922,616,122	59,293,512	2,863,322,610	(284,710,766)	2,009,828,791	(2,294,539,557)	2,637,905,356	2,069,122,303	568,783,053
5	RCC Nig. Ltd	1,057,555,637	3,780,735,733	(2,723,180,096)	(1,017,257,850)	(3,741,364,174)	2,724,106,324	40,297,787	39,371,559	926,228
6	Dantata & Sawoe C	2,376,205,224	393,421,051	1,982,784,173	(2,352,937,929)	(370,163,756)	(1,982,774,173)	23,267,295	23,257,295	10,000
7	Setraco	1,368,087,274	1,027,060,429	341,026,845	(1,342,948,213)	(981,682,923)	(361,265,290)	25,139,061	45,377,506	(20,238,445)
8	Crushed Rock Ind. Ltd	233,309,150	212,921,985	20,387,165	446,950	877,230	(430,280)	233,756,100	213,799,215	19,956,885
9	AshakaCem Plc	3,072,401,196	2,024,858,315	1,047,542,881	(108,077,880)	939,468,105	(1,047,545,985)	2,964,323,316	2,964,326,420	(3,104)
10	Zeberced Nig. Ltd	37,327,220	9,462,727	27,864,493	(271,920)	2,242,280	(2,514,200)	37,055,300	11,705,007	25,350,293
11	Ratcon Construction Co. Ltd	318,349,167	103,111,941	215,237,226	(119,028,895)	319,598	(119,348,493)	199,320,272	103,431,539	95,888,733
12	Arab Contractors Nig. Ltd	180,000	836,914,725	(836,734,725)	31,375,465	(803,524,111)	834,899,576	31,555,465	33,390,614	(1,835,149)
13	P.W. Nig. Ltd	3,709,300,649	824,215,953	2,885,084,696	(3,692,697,275)	(804,095,750)	(2,888,601,525)	16,603,374	20,120,203	(3,516,829)
14	CCNN Plc	1,127,060,901	1,297,837,964	(170,777,063)	(71,441,812)	1,628,075	(73,069,887)	1,055,619,089	1,299,466,039	(243,846,950)
15	Kopek Construction Ltd	164,364,395	264,501,558	(100,137,163)	(112,670)	-	(112,670)	164,251,725	264,501,558	(100,249,833)
16	Gilmor Engineering Ltd	282,295,191	281,915,664	379,527	-	(42,372,498)	42,372,498	282,295,191	239,543,166	42,752,025
17	Triacta	279,106,710	288,174,810	(9,068,100)	(269,988,805)	(279,104,855)	9,116,050	9,117,905	9,069,955	47,950
18	Mother Cat Ltd	990,600,811	1,086,590,023	(95,989,212)	(976,329,441)	(1,071,212,851)	94,883,410	14,271,370	15,377,172	(1,105,802)
19	CCECC	1,953,343,696	16,193,598	1,937,150,098	(1,951,604,696)	(4,319,000)	(1,947,285,696)	1,739,000	11,874,598	(10,135,598)

N°	Company	Templates originally lodged			Adjustments			Final amounts		
		Extractive company (a)	Government (b)	Difference (c) = (a - b)	Extractive company (d)	Government (e)	Difference (f) = (d-e)	Extractive company (g) = (a+d)	Government (h) = (b+e)	Difference (i) = (g-h)
20	Georgio Rock Ltd	54,210,564	14,475,586	39,734,978	-	39,734,978	(39,734,978)	54,210,564	54,210,564	-
21	Tongyi Allied Mining Ltd	11,620,000	19,620,000	(8,000,000)	12,503,773	50,000	12,453,773	24,123,773	19,670,000	4,453,773
22	Multiverse Resources Ltd	-	1,596,900	(1,596,900)	1,402,000	1,402,000	-	1,402,000	2,998,900	(1,596,900)
23	Petra Quarries Ltd.	74,926,435	101,550,053	(26,623,618)	-	-	-	74,926,435	101,550,053	(26,623,618)
24	Borini-Prono & Company	1,237,995,898	1,004,262,217	233,733,681	(1,228,805,998)	(995,856,197)	(232,949,801)	9,189,900	8,406,020	783,880
25	C.C.C Const Nig Ltd	-	74,479,296	(74,479,296)	-	-	-	-	74,479,296	(74,479,296)
26	Salini NIG LTD	405,747,948	458,280,362	(52,532,414)	-	-	-	405,747,948	458,280,362	(52,532,414)
27	Dantata Land and SEA	11,424,279	12,026,559	(602,280)	583,000	-	583,000	12,007,279	12,026,559	(19,280)
28	CGC Nig. Ltd	-	8,178,012	(8,178,012)	200,430,619	192,252,607	8,178,012	200,430,619	200,430,619	-
29	CNC Engineering Company	-	5,530,000	(5,530,000)	4,950,000	-	4,950,000	4,950,000	5,530,000	(580,000)
30	Hitech Construction Company	10,255,622	393,997,465	(383,741,843)	(4,473,622)	(388,046,715)	383,573,093	5,782,000	5,950,750	(168,750)
31	FW SAN HE Concepts Ltd	3,328,620	4,842,160	(1,513,540)	1,667,840	-	1,667,840	4,996,460	4,842,160	154,300
32	Blackstone Crushing Ltd	-	4,414,011	(4,414,011)	-	-	-	-	4,414,011	(4,414,011)
33	Spectrum Minerals Nig.	3,740,500	3,265,500	475,000	40,000	320,000	(280,000)	3,780,500	3,585,500	195,000
34	Mac Daniel's Quarry & Concrete Ltd	8,210,663	2,490,500	5,720,163	356,433	-	356,433	8,567,096	2,490,500	6,076,596
35	Madodel Engineering Construction	3,170,000	3,290,000	(120,000)	-	-	-	3,170,000	3,290,000	(120,000)
36	Paras Crushing Company	5,597,563	2,283,620	3,313,943	15,040	-	15,040	5,612,603	2,283,620	3,328,983
37	Levant Construction Ltd	3,391,040	3,891,040	(500,000)	500,000	-	500,000	3,891,040	3,891,040	-
38	Milatex Geneworkds Ltd	-	2,674,128	(2,674,128)	-	-	-	-	2,674,128	(2,674,128)
39	Asphalt Unity	6,472,974	3,152,924	3,320,050	(3,310,050)	-	(3,310,050)	3,162,924	3,152,924	10,000
40	S. C. C. NIG Ltd	471,045,939	12,963,980	458,081,959	(463,832,764)	10,000	(463,842,764)	7,213,175	12,973,980	(5,760,805)
41	Perfect Stone Quarry	-	3,338,075	(3,338,075)	3,578,275	240,200	3,338,075	3,578,275	3,578,275	-
42	Kunlun Nig. Ltd	2,537,190	2,622,513	(85,323)	-	-	-	2,537,190	2,622,513	(85,323)
43	Expanded Mining	-	3,223,790	(3,223,790)	-	-	-	-	3,223,790	(3,223,790)
44	Purechem Industries Ltd	61,756,742	63,115,708	(1,358,966)	(586,465)	-	(586,465)	61,170,277	63,115,708	(1,945,431)
45	Japaul Mines & Prd	2,422,500	2,554,500	(132,000)	1,125,253	1,135,253	(10,000)	3,547,753	3,689,753	(142,000)
46	Porcelainware Industries Ltd	11,059,785	24,858,012	(13,798,227)	913,829	467,623	446,206	11,973,614	25,325,635	(13,352,021)
47	C&C Constr co. Ltd	-	1,642,000	(1,642,000)	-	-	-	-	1,642,000	(1,642,000)
48	Mould Nig Ltd	563,669,728	2,194,705	561,475,023	(562,365,022)	-	(562,365,022)	1,304,706	2,194,705	(889,999)
49	Gitto Constuzion Generali	1,518,605	272,499,476	(270,980,871)	-	(270,917,151)	270,917,151	1,518,605	1,582,325	(63,720)
50	Saydoun Ltd	7,307,334	7,315,790	(8,456)	50,485	51,946	(1,461)	7,357,819	7,367,736	(9,917)
51	Zenith Const. Co. Ltd.	20,479,303	32,464,711	(11,985,408)	(17,124,803)	(29,110,211)	11,985,408	3,354,500	3,354,500	-
52	Inter- Bau Const. Ltd	4,181,588	477,629,761	(473,448,173)	(318,075)	(473,375,900)	473,057,825	3,863,513	4,253,861	(390,348)

N°	Company	Templates originally lodged			Adjustments			Final amounts		
		Extractive company (a)	Government (b)	Difference (c) = (a - b)	Extractive company (d)	Government (e)	Difference (f) = (d-e)	Extractive company (g) = (a+d)	Government (h) = (b+e)	Difference (i) = (g-h)
53	Brothers Quarry	2,761,000	2,878,000	(117,000)	117,000	-	117,000	2,878,000	2,878,000	-
54	First Tipper Drivers Mining	2,850,000	2,850,000	-	-	-	-	2,850,000	2,850,000	-
55	Astro Minerals	1,680,011	1,235,000	445,011	-	-	-	1,680,011	1,235,000	445,011
56	Moelinks Company Ltd	565,554	565,554	-	-	-	-	565,554	565,554	-
57	Rockwell Quarry Ltd	-	245,000	(245,000)	4,094,012	3,939,012	155,000	4,094,012	4,184,012	(90,000)
58	Elegant One Co. Ltd	1,845,000	1,955,000	(110,000)	-	-	-	1,845,000	1,955,000	(110,000)
59	Habibu Eng. Nig. Ltd	11,244,606	125,908,296	(114,663,690)	(8,885,594)	(122,878,918)	113,993,324	2,359,012	3,029,378	(670,366)
60	Equishare Nig. Ltd	-	2,276,460	(2,276,460)	3,425,400	1,198,940	2,226,460	3,425,400	3,475,400	(50,000)
61	Ahmu International Mining	4,258,450	2,030,000	2,228,450	(2,125,000)	-	(2,125,000)	2,133,450	2,030,000	103,450
62	Esser West Africa	-	2,000,000	(2,000,000)	-	-	-	-	2,000,000	(2,000,000)
63	M. F.W. Dredging Co	39,177,331	1,795,500	37,381,831	-	-	-	39,177,331	1,795,500	37,381,831
64	Pzan International Nig. Ltd	2,000,000	2,000,000	-	-	-	-	2,000,000	2,000,000	-
65	Magcober Nig. Ltd	22,566,476	2,134,027	20,432,449	(20,432,449)	-	(20,432,449)	2,134,027	2,134,027	-
Total		78,770,170,704	55,880,632,497	22,889,538,207	(48,819,360,653)	(25,628,048,303)	(23,191,312,350)	29,950,810,051	30,252,584,194	(301,774,143)

5.2. Reporting by tax category

The table below shows the total Basic Payments reported by extractive companies and Government entities, taking into account all adjustments:

Amounts in NGN

Description of Payment	Templates originally lodged			Adjustments			Final amounts		
	Extractive company (a)	Government (b)	Difference (c) = (a - b)	Extractive company (d)	Government (e)	Difference (f) = (d-e)	Extractive company (g) = (a+d)	Government (h) = (b+e)	Difference (i) = (g-h)
FIRS	67,950,839,749	54,587,973,054	13,362,866,695	(39,158,267,257)	(25,634,478,757)	(13,523,788,500)	28,792,572,492	28,953,494,297	(160,921,805)
Value Added Tax (VAT)	42,438,674,014	33,141,207,135	9,297,466,879	(23,686,388,108)	(14,402,611,087)	(9,283,777,021)	18,752,285,906	18,738,596,048	13,689,858
Corporate Income Tax (CIT)	13,669,451,928	14,489,507,491	(820,055,563)	(9,348,692,653)	(10,291,217,331)	942,524,678	4,320,759,275	4,198,290,160	122,469,115
Education Tax	2,186,150,098	2,155,116,238	31,033,860	(1,467,847,041)	(1,420,261,500)	(47,585,541)	718,303,057	734,854,738	(16,551,681)
PAYE (FCT)	885,204,742	82,775,666	802,429,076	(614,976,694)	176,506,545	(791,483,239)	270,228,048	259,282,211	10,945,837
Withholding Tax	7,768,861,585	4,718,691,424	3,050,170,161	(3,608,552,529)	303,254,716	(3,911,807,245)	4,160,309,056	5,021,946,140	(861,637,084)
Others (FIRS)	1,002,497,382	675,100	1,001,822,282	(431,810,232)	(150,100)	(431,660,132)	570,687,150	525,000	570,162,150
MCO	23,329,000	49,580,500	(26,251,500)	(133,000)	5,409,500	(5,542,500)	23,196,000	54,990,000	(31,794,000)
Mining titles(s) application processing fee	1,546,000	-	1,546,000	(1,246,000)	260,000	(1,506,000)	300,000	260,000	40,000
Mining titles(s) annual service fees	21,103,000	49,580,500	(28,477,500)	1,103,000	4,499,500	(3,396,500)	22,206,000	54,080,000	(31,874,000)
Mining title(s) fee for processing of renewal application	50,000	-	50,000	10,000	40,000	(30,000)	60,000	40,000	20,000
Penalty fee for late renewal of mining titles (application)	100,000	-	100,000	-	100,000	(100,000)	100,000	100,000	-
Application for relinquishment of mining title fees	10,000	-	10,000	-	10,000	(10,000)	10,000	10,000	-
Application for transfer mining titles fees	500,000	-	500,000	-	500,000	(500,000)	500,000	500,000	-
Application for surrender mining titles fees	10,000	-	10,000	-	-	-	10,000	-	10,000
Fees for application for certified true copy of lost certificate of mining title	10,000	-	10,000	-	-	-	10,000	-	10,000
MID	1,072,810,945	1,243,078,943	(170,267,998)	62,230,614	1,020,954	61,209,660	1,135,041,559	1,244,099,897	(109,058,338)
Royalty	1,064,440,945	1,228,466,943	(164,025,998)	61,010,614	870,954	60,139,660	1,125,451,559	1,229,337,897	(103,886,338)
Permit to deposit tailings	-	-	-	-	-	-	-	-	-
Permit to export minerals for commercial purposes	100,000	-	100,000	40,000	40,000	-	140,000	40,000	100,000
Permit to export minerals	60,000	-	60,000	-	-	-	60,000	-	60,000

Description of Payment	Templates originally lodged			Adjustments			Final amounts		
	Extractive company (a)	Government (b)	Difference (c) = (a - b)	Extractive company (d)	Government (e)	Difference (f) = (d-e)	Extractive company (g) = (a+d)	Government (h) = (b+e)	Difference (i) = (g-h)
samples for analysis									
Blasting certificates	1,790,000	110,000	1,680,000	150,000	380,000	(230,000)	1,940,000	490,000	1,450,000
Licence to manufacture explosives	20,000	-	20,000	(20,000)	-	(20,000)	-	-	-
Permit to erect a magazine	500,000	-	500,000	40,000	40,000	-	540,000	40,000	500,000
Licence to buy explosives	2,150,000	150,000	2,000,000	200,000	300,000	(100,000)	2,350,000	450,000	1,900,000
Licence to sell explosives	-	-	-	-	-	-	-	-	-
Permit to use ANFO	160,000	60,000	100,000	110,000	110,000	-	270,000	170,000	100,000
Explosives magazine licence	3,590,000	630,000	2,960,000	700,000	900,000	(200,000)	4,290,000	1,530,000	2,760,000
Others	-	13,662,000	(13,662,000)	-	(1,620,000)	1,620,000	-	12,042,000	(12,042,000)
FMoF	-	-	-	-	-	-	-	-	-
Dividend from Government Investment	-	-	-	-	-	-	-	-	-
NCS	9,723,191,010	-	9,723,191,010	(9,723,191,010)	-	(9,723,191,010)	-	-	-
Customs Duties	9,528,205,304	-	9,528,205,304	(9,528,205,304)	-	(9,528,205,304)	-	-	-
Excise Duties	-	-	-	-	-	-	-	-	-
Import Duties	81,606,635	-	81,606,635	(81,606,635)	-	(81,606,635)	-	-	-
Pre-shipment/Destination Fees	12,143,204	-	12,143,204	(12,143,204)	-	(12,143,204)	-	-	-
Others (NCS)	101,235,867	-	101,235,867	(101,235,867)	-	(101,235,867)	-	-	-
Total payments	78,770,170,704	55,880,632,497	22,889,538,207	(48,819,360,653)	(25,628,048,303)	(23,191,312,350)	29,950,810,051	30,252,584,194	(301,774,143)

Unadjusted residual differences are detailed in Section 5.4 of this report

5.3. Adjustments

5.3.1. Extractive company adjustments

The adjustments were carried out on the basis of confirmations from extractive companies and Government Entities and were supported by adequate evidence wherever deemed appropriate. The adjustments made are detailed as follows:

Adjustments to extractive company payments	Total Amount (in NGN)
Taxes related to activity other than mining (a)	(41,257,832,362)
Taxes paid reported but outside the period covered (b)	(4,259,504,221)
Taxes paid not reported (c)	2,365,425,362
Tax amount incorrectly reported (d)	(2,021,714,606)
Tax paid on non-mining transactions (e)	(3,645,734,826)
Tax incorrectly classified	-
Total added to amounts originally reported	(48,819,360,653)

(a) Taxes related to activity other than mining

According to the reconciliation scope agreed by the NSWG, companies having main activity other than mining should be maintained in the scope through specific payments. Accordingly all common law taxes were deducted from figures reported by those companies. (See section 4.2.3)

This treatment was made according to the percentage of mining activity declared by selected companies as set out in the Annex 3 of this report to ensure that there are no overestimations of the contribution of the solid minerals sector to the economy. The details by tax of those payments are set out in the tables below:

Revenue stream	Amount of adjustment (in NGN)
Value Added Tax (VAT)	(19 832 960 928)
Corporate Income Tax (CIT)	(9 300 331 086)
Education Tax	(1 458 219 546)
PAYE (FCT)	(625 462 143)
Withholding Tax	(3 963 402 475)
Customs Duties	(6 077 456 184)
Total	(41 257 832 362)

The details by companies and the percentage of activity declared are presented in the table below:

Company	Amount (in NGN)	% activity other than mining activity
Julius Berger Nig. Plc	(27,218,576,845)	100%
P.W. Nig. Ltd	(3,693,696,832)	100%
Dantata & Sawoe C	(2,353,037,929)	88%
CCECC	(1,951,604,696)	100%
Setraco	(1,345,196,320)	98%
Borini-Prono & Company	(1,228,805,998)	95%
RCC Nig. Ltd	(1,017,257,850)	100%
Mother Cat Ltd	(975,856,841)	100%
Mould Nig Ltd	(560,165,022)	100%
S. C. C. NIG Ltd	(463,832,764)	100%
Triacta	(269,385,930)	100%
Magcober Nig. Ltd	(20,432,449)	100%
Zenith Const. Co. Ltd.	(17,707,303)	100%

Habibu Eng. Nig. Ltd	(9,325,594)	100%
Hitech Construction Company Ltd	(4,305,422)	100%
Asphalt Unity	(3,310,050)	100%
Ratcon Construction Co. Ltd.	(125,334,517)	100%
Total	(41,257,832,362)	

(b) Taxes paid reported but outside the period covered by the EITI Report

These are payments reported, but which fall outside the reconciliation period, i.e. before 1 January 2013 or after 31 December 2013. We set out in the table below the details of the adjustments made to company payments:

Company	Amount (in NGN)
Dangote Cement Plc	(4,129,551,682)
CCNN Plc	(113,919,327)
Crushed Rock Ind. Ltd	(2,777,550)
Mould Nig Ltd	(2,200,000)
Ahmu International Mining Ltd.	(2,125,000)
Zeberced Nig. Ltd	(1,420,320)
Ratcon Construction Co. Ltd.	(1,028,000)
Inter- Bau Const. Ltd	(772,458)
Triacta	(768,500)
Purechem Industries Ltd	(744,235)
P.W. Nig. Ltd	(729,242)
Saydoun Ltd	(497,153)
Porcelainware Industries Ltd	(490,174)
Zenith Const. Co. Ltd.	(472,000)
Brothers Quarry	(470,000)
AshakaCem Plc	(359,550)
Lafarge Cement WAPCO Nigeria Plc	(300,000)
Hitech Construction Company Ltd	(285,000)
Mac Daniel's Quarry & Concrete Ltd	(212,500)
FW SAN HE Concepts Ltd	(199,700)
Kopek Construction Ltd	(112,670)
Paras Crushing Company Ltd	(69,160)
Total	(4,259,504,221)

(c) Taxes paid not reported

These are payment flows reported by Government Entities but were not reported by solid mineral companies. Adjustments were based on the receipt or confirmation of the company. We set out in the table below a summary of the adjustments made to company payments:

Company	Amount (in NGN)
Dangote Cement Plc	1,985,298,655
CGC Nig. Ltd	200,430,619
CCNN Plc	93,885,123
Arab Contractors Nig. Ltd	31,375,465
Ratcon Construction Co. Ltd.	7,022,472
AshakaCem Plc	6,007,100
CNC Engineering Company Ltd	4,950,000
Tongyi Allied Mining Ltd	4,503,773
Rockwell Quarry Ltd	4,094,012
Perfect Stone Quarry	3,578,275
Equishare Nig. Ltd	3,425,400

Company	Amount (in NGN)
Crushed Rock Ind. Ltd	3,224,500
Setraco	2,248,107
P.W. Nig. Ltd	2,041,153
FW SAN HE Concepts Ltd	1,867,540
Porcelainware Industries Ltd	1,404,003
Multiverse Resources Ltd	1,402,000
Mac Daniel's Quarry & Concrete Ltd	1,312,596
Zeberced Nig. Ltd	1,148,400
Japaul Mines & Prd	1,125,253
Zenith Const. Co. Ltd.	1,054,500
Brothers Quarry	587,000
Dantata Land and SEA	583,000
Saydown Ltd	547,638
Levant Construction Ltd	500,000
Inter- Bau Const. Ltd	454,383
Habibu Eng. Nig. Ltd	440,000
Triacta	165,625
Purechem Industries Ltd	157,770
United Cement Nig. Ltd	130,000
Hitech Construction Company Ltd	116,800
Julius Berger Nig. Plc	100,000
Dantata & Sawoe C	100,000
Paras Crushing Company Ltd	84,200
Mother Cat Ltd	60,000
Total	2,365,425,362

After examining details of payments sent by extractive companies we noted that the amounts originally recorded in the reporting templates were incorrect. Several taxes were underreported including Corporate Income Tax, VAT, Withholding Tax and Royalties (Net paid) and others. We therefore made adjustments to reported payments based on confirmations from the companies and/or a review of the supporting documents.

(d) Tax amount incorrectly reported

These amounts were incorrectly reported in the reporting templates. The adjustments were mainly made to CIT, VAT, Withholding Tax and Royalties. We set out in the table below a summary of the adjustments made to companies' payments:

Company	Amount (in NGN)
Dangote Cement Plc	(1 939 301 000)
CCNN Plc	(51 407 608)
AshakaCem Plc	(32 118 795)
Tongyi Allied Mining Ltd	8 000 000
United Cement Nig. Ltd	(6 649 736)
Lafarge Cement WAPCO	1 000 000
Mac Daniel's Quarry & Concrete Ltd	(743 663)
Mother Cat Ltd	(532 600)
P.W. Nig. Ltd	(312 354)
Ratcon Construction Co. Ltd.	311 150
Spectrum Minerals Nig.	40 000
Total	(2 021 714 606)

(e) Tax paid on non-mining transactions

According to the fiscal regime applied to solid mineral companies under the Mining Act and as described in Section 3.1.5 of this report, mining companies are exempted from customs and import duties in respect of plant, machinery equipment and accessories imported exclusively for mining operations. However during the reconciliation work, we noted that some mining companies declared paying customs duties on importation.

This observation led us to analyse the type of operations subject to custom duties payments and we found that these payments were made by cement companies on their importation related to manufacturing activity.

As a result, these payments increased the revenues reported by the mining companies unduly and were adjusted. The details of adjustments by company are set out in the table below:

Company	Amount (in NGN)
Dangote Cement Plc	(3,048,413,451)
AshakaCem Plc	(81,606,635)
United Cement Nig. Ltd	(278,191,030)
Lafarge Cement WAPCO	(237,523,710)
Total	(3,645,734,826)

5.3.2. Adjustments to Government Entity templates

The adjustments were carried out on the basis of confirmations received from extractive companies or from Government Entities and supported by payment receipts wherever deemed appropriate. These adjustments are detailed as follows:

Adjustments to Government payments	Total Amount in NGN
Taxes related to activities other than mining (a)	(29,213,344,054)
Taxes received not reported (b)	3,841,654,389
Tax amount incorrectly reported (c)	(256,358,638)
Tax incorrectly classified	-
Total added to amounts originally reported	(25,628,048,303)

(a) Taxes related to activities other than mining

According to the reconciliation scope agreed by the NSWG, companies whose main activity is other than mining should be maintained in the scope through specific payments (See section 4.2.3). Accordingly all common law taxes reported by Government Agencies as paid by those companies were adjusted.

This was done according to the percentage of mining activity declared by selected companies as set out in the Annex 3 of this report to ensure that the contribution of the solid minerals sector to the economy is not overestimated. We set out in the table below a summary of the most important adjustments made to Government Entities' submissions:

Revenue stream	Government Agency	Amount (in NGN)
Value Added Tax (VAT)	FIRS	(16,694,781,421)
Corporate Income Tax (CIT)	FIRS	(10,091,058,055)
Education Tax	FIRS	(1,430,573,874)
Withholding Tax	FIRS	(996,780,604)
Others (FIRS)	FIRS	(150,100)
Total		(29,213,344,054)

(b) Taxes received not reported

These are payment flows reported by extractive companies but which were not reported by Government Entities. We set out in the table below a summary of the adjustments made to Government Entities' initial reporting:

Revenue stream	Government Agency	Amount (in NGN)
Value Added Tax (VAT)	FIRS	2,292,170,334
Corporate Income Tax (CIT)	FIRS	11,152,781
Education Tax	FIRS	52,574,785
PAYE (FCT)	FIRS	176,506,545
Withholding Tax	FIRS	1,300,035,320
Mining titles(s) application processing fee	MCO	260,000
Mining titles(s) annual service fees	MCO	4,917,000
Mining title(s) fee for processing of renewal application	MCO	40,000
Penalty fee for late renewal of mining titles	MCO	100,000
Application for relinquishment of mining title fees	MCO	10,000
Application for transfer mining titles fees	MCO	500,000
Royalty	MID	2,957,624
Permit to export minerals for commercial purposes	MID	40,000
Blasting certificates	MID	50,000
Licence to buy explosives	MID	30,000
Permit to use ANFO	MID	10,000
Explosives magazine licence	MID	300,000
Total		3,841,654,389

After examining details of revenues sent by Government Agencies we noted that the amounts originally recorded in the reporting templates were incorrect. Several taxes were underreported. We therefore made adjustments to reported payments based on confirmations from the companies and/or a review of the supporting documents (receipts).

(c) Tax amount incorrectly reported

These are payment amounts which were incorrectly reported by Government Entities. We found that the most significant difference was incorrectly reported by FIRS. We set out in the table below a summary of the adjustments made to Government Entities' initial reporting:

Revenue stream	Government Agency	Amount (in NGN)
Corporate Income Tax (CIT)	FIRS	(211,312,057)
Education Tax	FIRS	(42,262,411)
Mining titles(s) annual service fees	MCO	(417,500)
Royalty	MID	(2,086,670)
Blasting certificates	MID	80,000
Licence to buy explosives	MID	70,000
Explosives magazine licence	MID	100,000
Others	MID	(530,000)
Total		(256,358,638)

5.4. Unreconciled discrepancies

Following our adjustments, the total unreconciled discrepancies amounted to NGN (301,774,143) representing 1% of total payments reported by Government Entities. This is the sum of positive difference of NGN 807,588,135 and negative difference amounting to NGN (1,109,362,278). These unreconciled differences can be analysed as follows:

	Differences (in NGN)
Tax not reported by the Government Entity (a)	977,670,108
Missing Government Entity detail per receipt number (b)	(727,812,918)
Tax not reported by the extractive company (c)	(397,889,185)
Reporting template not submitted by the extractive company (d)	(85,789,435)
Missing extractive company detail per receipt number (e)	(64,550,137)
Supporting documents do not match Government Entity report (f)	(3,516,805)
Not material difference <NGN 500,000	114,229
Total differences	(301,774,143)

(a) Tax not reported by the Government Entity

These differences relate mainly to VAT and CIT reported by companies not confirmed by FIRS. We present in the table below a breakdown of unreconciled differences by tax:

Revenue Stream	Amount (in NGN)
Federal Inland Revenue Services (FIRS)	975,893,880
Value Added Tax (VAT)	108,512,752
Corporate Income Tax (CIT)	249,916,394
Education Tax	6,210,008
PAYE (FCT)	8,763,619
Withholding Tax	31,803,957
Others (FIRS)	570,687,150
Mining Cadastre Office (MCO)	400,000
Mining titles(s) application processing fee	40,000
Mining titles(s) annual service fees	320,000
Mining title(s) fee for processing of renewal application	20,000
Application for surrender mining titles fees	10,000
Fees for application for certified true copy of lost certificate of mining title	10,000
Mines Inspectorate Department (MID)	1,376,228
Royalty	656,228
Blasting certificates	40,000
Permit to erect a magazine	240,000
Licence to buy explosives	120,000
Permit to use ANFO	20,000
Explosives magazine licence	300,000
Total	977,670,108

(b) Missing Government Entity detail per receipt number

These differences are related to unreconciled amounts for which Government Entities did not present the corresponding details per receipt. Accordingly we were unable to reconcile aggregate figures submitted by the latter with companies' declaration. As presented in the table below these differences are mainly due to CIT, VAT and Withholding Tax received by FIRS:

Revenue Stream	Amount (in NGN)
Federal Inland Revenue Services (FIRS)	(688,915,360)
Value Added Tax (VAT)	(12,206,321)
Corporate Income Tax (CIT)	(12,054,432)
Education Tax	(1,759,069)
PAYE (FCT)	88,050
Withholding Tax	(662,983,588)
Mines Inspectorate Department (MID)	(38,897,558)
Royalty	(33,855,558)
Permit to export minerals for commercial purposes	100,000
Permit to export minerals samples for analysis	60,000
Blasting certificates	1,380,000
Permit to erect a magazine	260,000
Licence to buy explosives	1,810,000
Permit to use ANFO	80,000
Explosives magazine licence	2,400,000
Others	(11,132,000)
Total	(727,812,918)

(c) Tax not reported by the extractive companies

These differences are mainly related to taxes reported by FIRS. In most cases, we were unable to confirm from the companies the existence of these payments, given the lack of their feedback following the reconciliation meetings. We present in the table below a breakdown of unreconciled differences by company:

Revenue Stream	Amount (in NGN)
Federal Inland Revenue Services (FIRS)	(315,588,580)
Value Added Tax (VAT)	(102,979,386)
Corporate Income Tax (CIT)	(95,785,457)
Education Tax	(19,623,724)
Withholding Tax	(96,675,013)
Others (FIRS)	(525,000)
Mining Cadastre Office (MCO)	(32,014,000)
Mining titles(s) annual service fees	(32,014,000)
Mines Inspectorate Department (MID)	(50,286,605)
Royalty	(50,046,605)
Licence to buy explosives	(30,000)
Permit to use ANFO	(20,000)
Explosives magazine licence	(90,000)
Others	(100,000)
Total	(397,889,185)

(d) Reporting template not submitted by the extractive company

This unreconciled difference relates to six companies which failed to submit their reporting templates. The receipts reported by Government Entities in respect of these companies amounted to **NGN 85,789,435** representing **0.28%** of the total extractive sector revenue. The detail of differences by company is set out in the table below:

Company	Amount (in NGN)
C.C.C Const Nig Ltd	(74,479,296)
Blackstone Crushing Ltd	(4,414,011)
Milatex Geneworkds Ltd	(2,674,128)
Esser West Africa	(2,000,000)
C&C Constr co. Ltd	(1,642,000)
CNC Engineering Company Ltd	(580,000)
Total	(85,789,435)

(e) Missing extractive company detail per receipt number

These differences are related to unreconciled amounts for which reporting companies did not present the corresponding detail per receipt to enable reconciliation with Government receipts. In most cases we were unable to confirm the amounts declared by the companies, given the lack of their feedback during or after the reconciliation meetings.

(f) Supporting documents do not match Government Entity report

These differences relate mainly to Royalty payments declared by MID and amounting to (NGN 3,516,805). In several cases, the MID declared amounts which were higher than payments reported by companies. Neither the companies nor MID officers who attended the reconciliation meetings could provide supporting documents for all the sites where the companies operate.

We set out in the table below details of the unreconciled differences by company:

Amounts in NGN

N°	Company	Unreconciled difference	Reasons for differences					Not material difference <MNT 100K	
			Reporting template not submitted by the extractive company	Supporting documents do not match Govt Entity report	Missing extractive company detail per receipt number	Missing Govt Entity detail per receipt number	Tax not reported by the extractive company		Tax not reported by the Govt Entity
1	Dangote Cement Plc	943,248	-	-	-	26,632,251	(25,689,000)	-	(3)
2	Lafarge Cement WAPCO	(532,953,940)	-	-	-	(532,953,940)	-	-	-
3	Julius Berger Nig. Plc	(1,845,615)	-	-	-	(1,845,615)	-	-	-
4	United Cement Nig. Ltd	568,783,053	-	-	(1,999,993)	-	-	570,687,150	95,896
5	RCC Nig. Ltd	926,228	-	-	-	(780,000)	-	1,706,228	-
6	Dantata & Sawoe C	10,000	-	-	-	(20,000)	-	30,000	-
7	Setraco	(20,238,445)	-	-	-	(20,058,445)	(180,000)	-	-
8	Crushed Rock Ind. Ltd	19,956,885	-	-	-	23,521,885	(3,565,000)	-	-
9	AshakaCem Plc	(3,104)	-	-	-	-	-	-	(3,104)
10	Zeberced Nig. Ltd	25,350,293	-	-	-	-	-	25,350,293	-
11	Ratcon Construction Co. Ltd.	95,888,733	-	-	-	(200,000)	(9,754,999)	105,845,732	(2,000)
12	Arab Contractors Nig. Ltd	(1,835,149)	-	-	-	-	(1,835,149)	-	-
13	P.W. Nig. Ltd	(3,516,829)	-	-	-	(3,516,829)	-	-	-
14	CCNN Plc	(243,846,950)	-	-	-	(243,846,950)	-	-	-
15	Kopek Construction Ltd	(100,249,833)	-	-	-	35,851,394	(136,101,227)	-	-
16	Gilmor Engineering Ltd	42,752,025	-	-	-	(10,000)	(179,304,836)	222,070,461	(3,600)
17	Triacta	47,950	-	-	-	88,000	-	-	(40,050)
18	Mother Cat Ltd	(1,105,802)	-	-	-	(1,105,802)	-	-	-
19	CCEC	(10,135,598)	-	-	-	(480,000)	(9,655,598)	-	-
20	Georgio Rock Ltd	-	-	-	-	-	-	-	-
21	Tongyi Allied Mining Ltd	4,453,773	-	-	-	-	-	4,453,773	-
22	Multiverse Resources Ltd	(1,596,900)	-	-	-	(96,900)	(1,500,000)	-	-
23	Petra Quarries Ltd.	(26,623,618)	-	-	(18,567,228)	(10,000)	(8,046,390)	-	-
24	Borini-Prono & Company	783,880	-	-	-	720,000	-	-	63,880
25	C.C.C Const Nig Ltd	(74,479,296)	(74,479,296)	-	-	-	-	-	-
26	Salini NIG LTD	(52,532,414)	-	-	(44,387,916)	(7,619,498)	(525,000)	-	-
27	Dantata Land and SEA	(19,280)	-	-	-	(20,000)	-	-	720
28	CGC Nig. Ltd	-	-	-	-	-	-	-	-
29	CNC Engineering Company Ltd	(580,000)	(580,000)	-	-	-	-	-	-
30	Hitech Construction Company	(168,750)	-	-	-	(168,750)	-	-	-

N°	Company	Unreconciled difference	Reasons for differences					Not material difference <MNT 100K	
			Reporting template not submitted by the extractive company	Supporting documents do not match Govt Entity report	Missing extractive company detail per receipt number	Missing Govt Entity detail per receipt number	Tax not reported by the extractive company		Tax not reported by the Govt Entity
31	FW SAN HE Concepts Ltd	154,300	-	-	-	(10,000)	-	164,600	(300)
32	Blackstone Crushing Ltd	(4,414,011)	(4,414,011)	-	-	-	-	-	-
33	Spectrum Minerals Nig.	195,000	-	-	-	30,000	-	165,000	-
34	Mac Daniel's Quarry & Concrete	6,076,596	-	(116,000)	-	(40,000)	-	6,232,596	-
35	Madodel Engineering Construction	(120,000)	-	-	-	-	(120,000)	-	-
36	Paras Crushing Company Ltd	3,328,983	-	-	-	-	(110,000)	3,438,983	-
37	Levant Construction Ltd	-	-	-	-	-	-	-	-
38	Milatex Geneworkds Ltd	(2,674,128)	(2,674,128)	-	-	-	-	-	-
39	Asphalt Unity	10,000	-	-	-	10,000	-	-	-
40	S. C. C. NIG Ltd	(5,760,805)	-	(3,400,805)	-	(760,000)	(1,600,000)	-	-
41	Perfect Stone Quarry	-	-	-	-	-	-	-	-
42	Kunlun Nig. Ltd	(85,323)	-	-	-	-	(100,000)	-	14,677
43	Expanded Mining	(3,223,790)	-	-	-	-	(3,223,790)	-	-
44	Purechem Industries Ltd	(1,945,431)	-	-	-	50,000	(1,995,461)	-	30
45	Japaul Mines & Prd	(142,000)	-	-	-	-	(140,000)	-	(2,000)
46	Porcelainware Industries Ltd	(13,352,021)	-	-	-	-	(13,352,021)	-	-
47	C&C Constr co. Ltd	(1,642,000)	(1,642,000)	-	-	-	-	-	-
48	Mould Nig Ltd	(889,999)	-	-	-	(889,999)	-	-	-
49	Gitto Constuzion Generali	(63,720)	-	-	-	(63,720)	-	-	-
50	Saydoun Ltd	(9,917)	-	-	-	-	-	-	(9,917)
51	Zenith Const. Co. Ltd.	-	-	-	-	-	-	-	-
52	Inter- Bau Const. Ltd	(390,348)	-	-	-	(130,000)	(260,348)	-	-
53	Brothers Quarry	-	-	-	-	-	-	-	-
54	First Tipper Drivers Mining Entrp	-	-	-	-	-	-	-	-
55	Astro Minerals	445,011	-	-	405,000	40,000	-	11	-
56	Moelinks Company Ltd	-	-	-	-	-	-	-	-
57	Rockwell Quarry Ltd	(90,000)	-	-	-	(20,000)	(80,000)	10,000	-
58	Elegant One Co. Ltd	(110,000)	-	-	-	(110,000)	-	-	-
59	Habibu Eng. Nig. Ltd	(670,366)	-	-	-	-	(670,366)	-	-
60	Equishare Nig. Ltd	(50,000)	-	-	-	-	(50,000)	-	-
61	Ahmu International Mining Ltd.	103,450	-	-	-	-	(30,000)	133,450	-
62	Esser West Africa	(2,000,000)	(2,000,000)	-	-	-	-	-	-
63	M. F.W. Dredging Co	37,381,831	-	-	-	-	-	37,381,831	-

N°	Company	Unreconciled difference	Reasons for differences					Not material difference <MNT 100K	
			Reporting template not submitted by the extractive company	Supporting documents do not match Govt Entity report	Missing extractive company detail per receipt number	Missing Govt Entity detail per receipt number	Tax not reported by the extractive company		Tax not reported by the Govt Entity
64	Pzan International Nig. Ltd	-	-	-	-	-	-	-	
65	Magcober Nig. Ltd	-	-	-	-	-	-	-	
Total		(301,774,143)	(85,789,435)	(3,516,805)	(64,550,137)	(727,812,918)	(397,889,185)	977,670,108	114,229

We set out in the table below details of unreconciled amounts by type of payment:

Amounts in NGN

N°	Revenue Stream	Unreconciled difference	Reasons for differences					Tax not reported by the Govt Entity	Not material difference <MNT 100K
			Reporting template not submitted by the extractive company	Supporting documents do not match Govt Entity report	Missing extractive company detail per receipt number	Missing Govt Entity detail per receipt number	Tax not reported by the extractive company		
Federal Inland Revenue Services (FIRS)		(160,921,805)	(67,138,016)	-	(65,155,137)	(688,915,360)	(315,588,580)	975,893,880	(18,592)
1.1	Value Added Tax (VAT)	13,689,858	(23,073,403)	-	43,436,216	(12,206,321)	(102,979,386)	108,512,752	-
1.2	Corporate Income Tax (CIT)	122,469,115	-	-	(19,604,283)	(12,054,432)	(95,785,457)	249,916,394	(3,107)
1.3	Education Tax	(16,551,681)	-	-	(1,363,409)	(1,759,069)	(19,623,724)	6,210,008	(15,487)
1.4	PAYE (FCT)	10,945,837	(2,613,182)	-	4,707,350	88,050	-	8,763,619	-
1.5	Withholding Tax	(861,637,084)	(41,451,431)	-	(92,331,011)	(662,983,588)	(96,675,013)	31,803,957	2
1.6	Others (FIRS)	570,162,150	-	-	-	-	(525,000)	570,687,150	-
Mining Cadastre Office (MCO)		(31,794,000)	(160,000)	-	-	-	(32,014,000)	400,000	(20,000)
2.1	Mining titles(s) application processing fee	40,000	-	-	-	-	-	40,000	-
2.2	Mining titles(s) annual service fees	(31,874,000)	(160,000)	-	-	-	(32,014,000)	320,000	(20,000)
2.3	Mining title(s) fee for processing of renewal application	20,000	-	-	-	-	-	20,000	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	10,000	-	-	-	-	-	10,000	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	10,000	-	-	-	-	-	10,000	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-	-
Mines Inspectorate Department (MID)		(109,058,338)	(18,491,419)	(3,516,805)	605,000	(38,897,558)	(50,286,605)	1,376,228	152,821
3.1	Royalty	(103,886,338)	(17,681,419)	(3,516,805)	405,000	(33,855,558)	(50,046,605)	656,228	152,821
3.2	Permit to deposit tailings	-	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	100,000	-	-	-	100,000	-	-	-

N°	Revenue Stream	Unreconciled difference	Reasons for differences					Not material difference <MNT 100K	
			Reporting template not submitted by the extractive company	Supporting documents do not match Govt Entity report	Missing extractive company detail per receipt number	Missing Govt Entity detail per receipt number	Tax not reported by the extractive company		Tax not reported by the Govt Entity
3.4	Permit to export minerals samples for analysis	60,000	-	-	-	60,000	-	-	-
3.5	Permit to posses and purchase minerals	-	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-	-
3.8	Blasting certificates	1,450,000	-	-	30,000	1,380,000	-	40,000	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	500,000	-	-	-	260,000	-	240,000	-
3.11	Licence to buy explosives	1,900,000	-	-	-	1,810,000	(30,000)	120,000	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-	-
3.13	Permit to use ANFO	100,000	-	-	20,000	80,000	(20,000)	20,000	-
3.14	Explosives magazine licence	2,760,000	-	-	150,000	2,400,000	(90,000)	300,000	-
3.15	Others	(12,042,000)	(810,000)	-	-	(11,132,000)	(100,000)	-	-
Federal Ministry of Finance			-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-	-
Nigeria Customs Service (NCS)			-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-	-
Total		(301,774,143)	(85,789,435)	(3,516,805)	(64,550,137)	(727,812,918)	(397,889,185)	977,670,108	114,229

5.5. Verification of Royalties paid

According to the data collected from solid minerals companies, we have calculated the royalties that should be paid to the MID based on quantum reported during the reconciliation exercise and applying the royalty rates in force during 2013 (see Annex 7). The difference between amounts actually paid and those calculated amounts to NGN 170,693,002 and represents 15.2% of the total royalties declared by MID. Details of the reconciliation are summarised in the table below:

Companies	Solid Minerals Types	Quantity (Ton)	Royalties estimated (NGN)	Royalties paid (NGN)	Discrepancy (NGN)
Dangote Cement PLC	Clay	1,410,944	14,109,440	13,852,990	(256,450)
Dangote Cement PLC	Laterite	570,154	8,552,310	8,456,141	(96,169)
Dangote Cement PLC	Laterite/Clay	41,859	627,892	627,892	-
Dangote Cement PLC	Limestone	14,394,356	359,858,893	356,363,297	(3,495,596)
Dangote Cement PLC	River Sand	33,800	845,000	676,000	(169,000)
Dangote Cement PLC	Shale	327,138	3,271,376	3,271,376	-
West African Portland Cement PLC	Limestone	4,945,444	123,636,106	123,636,106	-
West African Portland Cement PLC	Red Alluvium	142,341	2,135,117	2,135,117	-
West African Portland Cement PLC	Shale	600,110	6,001,098	6,001,098	-
Julius Berger Nig. PLC	Granite	1,576,842	63,073,680	63,073,680	-
Julius Berger Nig. PLC	Laterite	912,498	13,687,470	13,687,470	-
Julius Berger Nig. PLC	STONE	337,917	13,516,680	13,516,680	-
United Cement Nig. Ltd	Limestone	1,968,011	49,200,274	44,881,754	(4,318,520)
United Cement Nig. Ltd	Marl	535,549	13,388,725	13,388,722	(3)
United Cement Nig. Ltd	Shale	98,893	988,929	988,929	-
RCC Nig. Ltd.	NC	NC	NA	38,907,787	38,907,787
Dantat & Sawoe C	Granite	298,181	11,927,230	11,927,230	-
Dantat & Sawoe C	Laterite	686,671	10,300,065	10,300,065	-
Setraco	NC	NC	NA	24,909,061	24,909,061
Crushed Rock Ind. Ltd	Granite	-	-	155,000	155,000
Crushed Rock Ind. Ltd	Granite	600,000	24,000,000	45,062,450	21,062,450
AshakaCem Plc	Coal	55,167	2,482,515	-	30,926,558
AshakaCem Plc	Gypsum	56,168	11,233,600	33,409,073	(11,233,600)
AshakaCem Plc	Limestone	1,028,506	25,712,650	-	(25,712,650)
Zeberced Nig. LTD	Granite	288,375	11,535,007	11,535,007	-
Ratcon Construction Co. Ltd.	Granite	345,600	13,824,000	17,264,696	3,440,696
ARAB CONSTRUCTORS NIG. LTD	Granite	NC	NA	22,375,464	22,375,464
ARAB CONSTRUCTORS NIG. LTD	Laterite	NC	NA	9,000,000	9,000,000
P. W. NIG. LTD	Granite	NC	NA	15,563,374	15,563,374
CCNN Plc	Limestone	681,382	17,034,550	18,713,525	1,678,975
Kopek Construction Limited	Granite	342,995	13,719,813	17,149,766	3,429,953
Gilmor Engineering Ltd	Granite	55,794	2,231,760	3,568,500	1,336,740
TRIACTA	Granite	136,428	5,457,105	5,457,105	-
TRIACTA	Laterite	30,297	454,450	454,450	-
TRIACTA	Laterite	43,909	1,756,350	1,756,350	-
MOTHER CAT LTD	NC	NC	NA	13,791,370	13,791,370
CCECC	Granite	57,709	2,308,360	1,739,000	(569,360)
Georgio Rock Ltd	Granite	386,858	15,474,316	15,512,451	38,135
Tongyi Allied Mining Ltd	Lead/Zinc	21,000	18,900,000	18,000,000	(900,000)
Tongyi Allied Mining Ltd	Tin Ore	300	1,620	1,620,000	1,618,380
Petra Quarries Ltd.	Granite	289,717	11,588,676	11,588,676	-
Boroni-Prono & Company	Granite	140,998	5,639,900	5,639,900	-
Boroni-Prono & Company	Laterite	153,333	2,300,000	2,300,000	-
Salini NIG LTD	NC	NC	NA	4,230,433	4,230,433
DANTATA LAND AND SEA	Granite	230,684	9,227,350	9,227,350	-
DANTATA LAND AND SEA	Laterite	180,662	2,709,929	2,709,929	-
CGC Nig. Ltd	NC	NC	NA	1,194,874	1,194,874
CNC ENGINEERING COMPANY	Granite	NC	NA	4,950,000	4,950,000
HITECH CONSTRUCTION	Granite	146,005	5,840,200	5,672,000	(168,200)
FW SAN HE CONCEPTS LIMITED	Granite	115,054	4,602,152	4,601,860	(292)

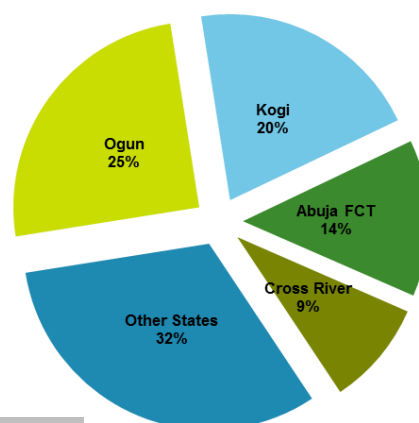
Companies	Solid Minerals Types	Quantity (Ton)	Royalties estimated (NGN)	Royalties paid (NGN)	Discrepancy (NGN)
Spectrum Minerals Nig.	NC	NC	NA	2,187,500	2,187,500
Mac Daniel's Quarry & Concrete Ltd	Granite	NC	NA	2,164,500	2,164,500
Madodel Engineering Construction Ltd	SAND	20,580	411,600	3,170,000	2,758,400
Paras Crushing Company Ltd	Granite	53,341	2,133,620	2,133,620	-
Levant Construction LTD - Delta	Granite	82,276	3,291,040	3,291,040	-
Levant Construction LTD - Delta	Laterite	33,333	500,000	500,000	-
Asphalt Unity	Granite	83,319	3,332,760	2,982,924	(349,836)
S. C. C. NIG LTD	Granite	179,450	7,178,000	7,013,175	(164,825)
Perfect Stone Quarry	Granite	94,000	3,760,000	3,248,275	(511,725)
KUNLUN NIG. LIMITED	Granite	63,419	2,536,758	2,537,190	432
PURECHEM INDUSTRIES LIMITED	Clay	37,844	378,438	378,438	-
PURECHEM INDUSTRIES LIMITED	Laterite	22,076	331,133	331,133	-
PURECHEM INDUSTRIES LIMITED	Limestone	62,637	1,565,923	1,565,848	(75)
JAPPAUL MINES & PRD	Granite	59,100	2,364,000	2,362,500	(1,500)
PORCELAINWARE Industries Ltd	Clay	33,210	332,100	332,100	-
PORCELAINWARE Industries Ltd	Feldspar	12,880	1,288,000	1,288,000	-
MOULD NIG LTD	Granite	NC	NA	1,174,706	1,174,706
Gitto Constuzion Generali	NC	NC	NA	1,448,605	1,448,605
Saydoun Ltd	Granite	58,829	2,353,143	2,232,500	(120,643)
Zenith Const. Co. Ltd.	Granite	78,792	3,151,680	3,084,500	(67,180)
Inter- Bau Const. Ltd	Granite	83,632	3,345,270	3,863,513	518,243
Brothers Quarry	Granite	69,025	2,761,000	2,878,000	117,000
FIRST Tipper Drivers Mining Entrp	Sharp sand	44,610	892,200	2,850,000	1,957,800
Astro Minerals	NC	NC	NA	1,620,000	1,620,000
MOELINKS COMPANY LTD.	SAND	28,278	565,554	565,554	-
ROCKWELL QUARRY LTD	NC	NC	NA	445,000	445,000
ELEGANT ONE CO. LTD	Granite	42,125	1,685,000	1,685,000	-
HABIBU ENG. NIG. LTD	Granite	38,399	1,535,962	1,545,852	9,890
HABIBU ENG. NIG. LTD	Laterite	24,884	373,260	373,160	(100)
Equishare Nig. Ltd	NC	NC	NA	3,425,400	3,425,400
Ahmu International Mining Ltd.	Gemstone	74	742,500	2,000,000	1,257,500
MFW DREDGING & MARINE NIG Ltd	SAND	86,400	1,728,000	1,795,500	67,500
PZAN INTERNATIONAL NIG. Ltd	Sharp sand	46,650	933,000	2,000,000	1,067,000
MAGCOBER NIG. Ltd	Baryte	17,784	2,134,027	2,134,027	-
Total		35,724,596	954,758,556	1,125,451,558	170,693,002

NC: Not Communicated

NA: Not Applicable

According to the data collected from reconciled companies, the royalties paid to MID are detailed by State as below:

State	Royalties paid (in NGN)	State	Royalties paid (in NGN)
Ogun	281,485,223	Kaduna	15,591,570
Kogi	229,777,294	Kano	13,817,669
Abuja FCT	153,279,885	Delta	12,088,676
Cross River	102,520,026	Jigawa	10,620,676
Oyo	49,321,676	Ondo	7,578,540
Benue	38,179,718	Ekiti	6,822,606
Ebonyi	36,786,270	Rivers	4,084,527
Gombe	35,228,643	Enugu	3,872,500
Lagos	28,219,168	Zamfara	3,813,692
Akwa Ibom	25,005,265	Abia	2,982,924
Edo	21,608,464	Bauchi	1,616,915
Plateau	21,240,000	Kebbi	671,400
Sokoto	18,713,525	Taraba	524,706
Total	1,041,365,157	Total	84,086,401
		Grand Total	1,125,451,558



6. REPORTED DATA

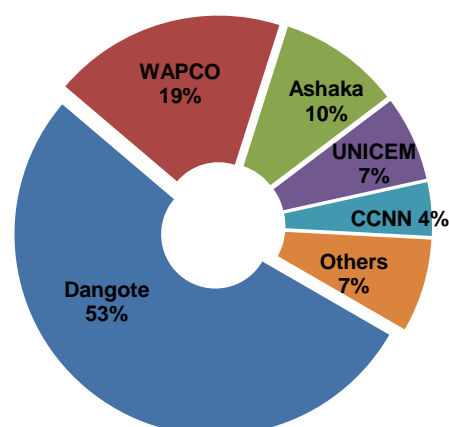
6.1. Analysis of Government revenues

The reconciled Government revenue is the sum of receipts declared by FIRS, MID and MCO after adjustments. We present below analyses of the contribution of each company, payment flow and Government Entity in solid minerals total revenue in Nigeria.

6.1.1. Analyses of payments by companies' contribution

The analysis of Government revenues by companies' contribution indicates that 5 companies contributed approximately 93% of the total Government revenues in 2013 and that Dangote Cement Plc accounts for almost 53% of the country's extractive revenues for that period.

Company	Government receipts (in NGN)	% of total payment
Dangote	15,995,140,566	53%
WAPCO	5,659,112,376	19%
Ashaka	2,964,326,420	10%
UNICEM	2,069,122,303	7%
CCNN	1,299,466,039	4%
Others	2,265,416,490	7%
Total (*)	30,252,584,194	100%

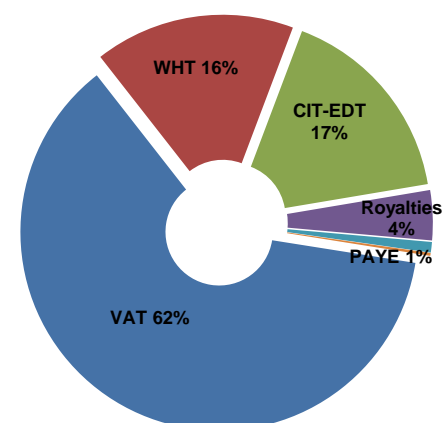


(*) This total does not include unilateral disclosures

6.1.2. Analysis of payments by contribution flows

The analysis of payments by flow contribution shows that the top 5 taxes represent almost the total reconciled Government revenues from the solid minerals. We also note that VAT accounts for 62% of total government revenue and is the highest revenue stream.

Taxes	Government receipts (in NGN)	% of total payment
VAT	18,738,596,048	62%
WTH	5,021,946,140	17%
CIT and EDT	4,933,144,898	16%
Royalties	1,229,337,897	4%
PAYE	259,282,211	1%
Others	70,277,000	-
Total (*)	30,252,584,194	100%

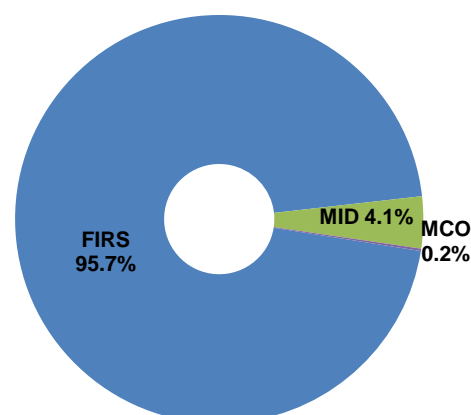


(*) This total does not include unilateral disclosures

6.1.3. Analysis of revenues by Government Entity

During 2013, FIRS collected the largest value of taxes included in the reconciliation followed by MID as shown in the table below:

Government Entities	Government receipts (in NGN)	% of total payment
FIRS	28,953,494,297	95.7%
MID	1,244,099,897	4.1%
MCO	54,990,000	0.2%
Total (*)	30,252,584,194	100%



(*) This total does not include unilateral disclosures

6.2. Unilateral disclosure of revenues by Government Entities

Government Entities were requested to disclose unilaterally revenue streams collected from companies not included within the reconciliation scope in accordance with EITI Requirement 4.2.b. Details of payments by Government Entities are set out in the table below:

Government Agency	Declared Government revenue (in NGN)	Reconciled figures (in NGN)	unreconciled (in NGN)
Mines Inspectorate Department (MID)	1,342,567,299	1,244,099,897	98,467,402
Mining Cadastre Office (MCO)	703,697,700	54,990,000	648,707,700
Total Solid Minerals Sector	2,046,264,999	1,299,089,897	747,175,102

6.3. Unilateral disclosure of revenues by reporting companies

Solid minerals companies were requested to disclose unilaterally the revenue streams not included in the scope of reconciliation in accordance with the option set up by the EITI Requirement 4.2.b. Accordingly, the contribution of the extractive companies, not included in the scope of reconciliation by beneficiary is shown in the table below:

Payment flows	Amount (in NGN)
Federal Ministry of Environment	15,149,500
Nigeria Geological Survey Agency	2,500,000
State Board of Internal Revenue	1,726,674,950
Local Government Council	25,684,858
Communities/Land owners	185,344,036
Social Contributions	906,130,593
Total Unilateral company disclosures	2,861,483,937

6.3.1. Others taxes not included in the reconciliation scope

Companies were requested to disclose unilaterally revenue streams paid to Government Entities which were within the reconciliation scope in accordance with EITI Requirement 4.2.(b). Details of payments by Company are set out in the table below:

Company	Federal Ministry of Environment	Nigeria Geological Survey Agency	State Board of Internal Revenue	Local Government Council	Communities/ Land owners
Dangote Cement Plc	-	-	610,733,514	3,009,088	-
WAPCO Nigeria	-	-	532,020,379	-	-
United Cement Nig. Ltd	9,676,500	-	339,483,989	-	-
RCC Nig. Ltd	50,000	500,000	62,898,955	-	420,000
Dantata & Sawoe C	-	-	-	12,786,190	64,070,742
Setraco	-	-	-	500,000	-
Crushed Rock Ind. Ltd	-	-	19,987,670	700,000	3,212,072
AshakaCem Plc	598,000	-	7,428,500	-	-
P.W. Nig. Ltd	150,000	-	-	-	-
CCNN Plc	-	-	60,059,541	400,000	-
Triacta	3,100,000	-	-	541,580	-
Georgio Rock Ltd	-	-	36,142,721	-	465,500
Petra Quarries Ltd.	-	-	1,096,478	-	6,420,000
Borini-Prono & Company	-	-	-	1,881,000	42,611,022
Hitech Construction Company	50,000	2,000,000	-	500,000	-
Spectrum Minerals Nig.	-	-	1,513,697	-	-
Mac Daniel's Quarry & Concrete	-	-	582,915	-	-
Paras Crushing Company Ltd	-	-	4,198,770	750,000	1,200,000
Levant Construction Ltd	-	-	1,879,459	-	-
Asphalt Unity	1,000,000	-	3,114,852	-	-
Perfect Stone Quarry	-	-	-	300,000	-
Purechem Industries Ltd	-	-	13,938,266	900,000	1,445,000
Japaul Mines & Prd	-	-	-	50,000	2,085,000
Mould Nig Ltd	525,000	-	-	-	-
Gitto Constuzion Generali	-	-	-	2,650,000	-
Saydoun Ltd	-	-	1,367,549	-	-
Zenith Const. Co. Ltd.	-	-	6,181,375	500,000	24,600,000
Rockwell Quarry Ltd	-	-	1,215,156	-	-
Habibu Eng. Nig. Ltd	-	-	-	117,000	9,100,000
Ahmu International Mining	-	-	-	-	6,770,000
M. F.W. Dredging Co	-	-	3,024,453	100,000	22,944,700
Magcober Nig. Ltd	-	-	19,806,711	-	-
Total	15,149,500	2,500,000	1,726,674,950	25,684,858	185,344,036

6.3.2. Social payments

These consist of all contributions made by extractive companies to promote local development and to finance social projects in line with EITI Requirement 4.1.(e). This Standard encourages multi stakeholder groups to apply a high standard of transparency to social payments and transfers, the parties involved in the transactions and the materiality of these payments and transfers to other benefit streams, including the recognition that these payments may be reported even though it is not possible to reconcile them.

These contributions, both voluntary and mandatory as reported by companies are detailed below:

Company	Figures as reported by companies	Adjustments ^(*)	Total social Contributions (in NGN)	Mandatory contributions (in NGN)	Voluntary contributions (in NGN)
Dangote Cement Plc	625,622,826	-	625,622,826	-	625,622,826
Lafarge Cement WAPCO Nigeria	195,000,000	-	195,000,000	189,100,000	5,900,000
Dantata & Sawoe C	72,702,000	(11,750,000)	60,952,000	-	60,952,000
AshakaCem Plc	30,298,125	(30,298,125)	-	-	-
CCNN Plc	18,758,450	-	18,758,450	-	18,758,450
Gitto Constuzion Generali	637,317	-	637,317	637,317	-
Zenith Const. Co. Ltd.	5,160,000	-	5,160,000	5,160,000	-
Total	948,178,718	(42,048,125)	906,130,593	194,897,317	711,233,276

(*) We realised that payments amounting to NGN 42,048,125 declared by companies does not meet the definition of social contributions. Accordingly we adjust them.

6.4. Sub-national Transfers

In accordance with Section 1 of the Federation Accounts Act 1982, the amount standing to the credit of the Federation Account, less the sum equivalent to 13% of the revenue accruing to the Federation Account directly from any natural resources, as a first line charge for distribution to the beneficiaries of the derivation funds in accordance with the Constitution, shall be distributed among the Federal and State Governments and the Local Government Councils in each State of the Federation on the following basis:

- Federal Government: 52.68%;
- State Governments : 26.72%; and
- Local Governments : 20.60%.

However, it was not until November 2011 that the Revenue Mobilization, Allocation and Fiscal Commission (RMAFC) requested the Office of the Accountant General of the Federation to formally open a dedicated Solid Minerals Account at the Central Bank of Nigeria.

According to RMAFC confirmation and based on available records from the Ministry of Mines and Steel Development (MMSD) we note that the sum of NGN 2,037,594,163.80 accrued from the solid minerals sector for the year ended 31 December 2013.

6.5. Analysis of export data

Two companies out of 65 selected within the reconciliation scope have reported exports figures, as detailed below:

Company	Minerals Type	Quantity (Tonnes)	FOB Value	Country of destination
Dangote Cement PLC	Cement	5,950	167,323,683	Niger
Tongyi Allied Mining Ltd	Lead/Zinc	21,000	1,323,000	China
	Tin Ore	300	NC	China

NCS was requested to report quantities of solid minerals exported in 2013. Details of quantities and export values by company as reported by NCS are set out in Annex 11.

6.6. Liabilities as of 31 December 2013

According to the ToR and NSWG decision, the amount of tax liabilities at 31 December 2013 should be reported by the companies selected in the reconciliation scope. Details of these figures by tax and by company are set out in the Annex 2.

7. RECOMMENDATIONS

7.1. Lessons learned from the 2012-2013 reconciliation

7.1.1. Reporting templates not adequately prepared by several stakeholders

We note that reporting templates from extractive companies and Government Entities were not adequately prepared. We set out below several weaknesses noted during our mission:

- companies did not fill in the physical and process templates adequately. Most of the required information such as the production, the staff, and the sites' locality have not been reported or have been wrongly reported;
- companies and Government Entities must report detailed payment flows by receipt number. However, the Mines Inspectorate Department reported aggregated figures for Royalties and for other service fees, and the Federal Inland Revenue Services did not report details of payments received from all companies which were confirmed during the reconciliation meetings. Several companies did not report the detailed receipt numbers of payments made to the Federal Inland Revenue Services, the Mining Cadastre Office, Nigeria Customs Service and to the Mines Inspectorate Department;
- with regards to the reporting data sent by Government Entities, the only common reference to the companies is the company's name which is spelt differently from one Government Entity to another and from one payment to another in the same Government Entity confirmation;
- several reports from companies do not include production data, information on licences and location; and
- some reporting templates from companies were filled in on an accruals basis instead of on a cash basis while others did not segregate 2012 from 2013 payments and included them in the same template.

This situation has led to considerable delays because the figures declared by the reporting entities were incomprehensible. This has also resulted in significant resources being involved to make sense of the figures and to adjust the payments.

We recommend that the Nigeria EITI Secretariat ensures that reporting entities are made aware of the importance of the data they are providing and that due care and attention is paid during the preparation of these reports.

This can be achieved by getting the reconciler to hold a training workshop prior to the dispatching of the reporting templates. During this workshop, the reporting template is to be presented to all reporting entities and instructions and guidance notes should be provided for the preparation of the payment reports. All stakeholders will be given the opportunity to ask questions in order to clarify any ambiguity before they proceed with completing the templates.

7.1.2. Lack of certification of the Reporting Templates

The instructions for the completion of data templates sent by NEITI to reporting entities did not foresee any measures for the certification of the reporting templates.

It is vital for the credibility of EITI in Nigeria that data from extractive companies in the Solid Minerals Sector and Governmental Administrative bodies are certified in accordance with Requirement n° 5.2.c (ii) of the EITI Standard.

We recommend for the future that adequate measures are taken by NSWG to mitigate this weakness by agreeing on a more robust assurance process to be provided as follows:

- *a confirmation letter from companies' external auditor that confirms that the information they have submitted is comprehensive and consistent with their audited financial statements; and*
- *Government Entities should be requested to obtain a certification of the accuracy of the government disclosures from the Auditor General.*

7.1.3. Scoping study

Revenue streams: With regards to the revenue streams selected for the 2013 reconciliation, we would suggest that the payments and contributions should be restructured for a better understanding of the EITI Reports. The revenue streams in the reporting templates include a generic payment labelled as 'other payments'. It is advisable to avoid such wide-ranging categories as they are misleading. Also, we note that several fees such as stamp fees and penalties paid to both FIRS and MID were not included in the reporting template.

Reporting templates: Nigeria EITI used two reporting templates for the 2013 reconciliation exercise. Based on our past experience, the creation of a separate template for each type of information is unnecessary (financial reporting template, physical and process reporting template). It would be more practical to incorporate all required information into one reporting template. The companies and government entities will only report on their specific payments/revenues. The information provided by Government Entities in this respect is not presented consistently and declarations are not provided through a unique formal template.

The reporting entities did not submit detailed schedules along with their reports. They only declared annual figures for each tax and some of them declared monthly figures. Details of individual payments are necessary for the reconciliation work. All companies and Government Entities should be instructed to send their detailed schedules before the start of the reconciliation work. It would have been more efficient and would have saved a lot of time if all reporting entities were requested to send details of their payments along with their reporting templates.

We strongly recommend using a single reporting template that captures all required information relating to both financial and physical process data. The reporting template should be a simplified and intelligible format using interlinked spreadsheets to avoid inputs of contradictory information from one table to another.

Given that the solid minerals sector is not a well organised industry, we strongly recommend that a scoping study should be carried out before the reconciliation work is undertaken in order to enable the National Stakeholder Working Group to agree on materiality thresholds, significant payments, important extractive companies, government entities and the reporting template. The scoping study became a mandatory requirement according to the new EITI Rules (2013). NSWG must pay attention to the following aspects for the scoping study:

- *the scoping study must be undertaken in advance of the reconciliation exercise in order to provide enough time for the data collection and assessment of the solid minerals sector. This will also allow the National Stakeholder Working Group to analyse the scoping study results and take necessary measures ahead of the reconciliation work;*
- *the EITI International Secretariat prepared a template for the Terms of Reference for the scoping study. This has been shared with country Secretariats for guidance and we would suggest that these Terms of Reference are adopted in future.*

7.1.4. Incomplete EITI Database

During the reconciliation work, we found that the database of extractive companies maintained by the NEITI Secretariat is still incomplete and misses some information such as contact details, addresses, TIN Numbers and RC Numbers. Also we noted that many focal point contact details are not kept up to date.

This is due to the fact that there is not always formal communication with government bodies with regard to the extractive companies operating in the solid minerals sector.

Some of the companies did not receive either the reporting template to be filled in or the letter of invitation to the reconciliation meetings from the Nigeria EITI Secretariat. In some cases making contact with extractive companies can be difficult as no contact details are available. In other instances Companies' names are stated differently from one Agency to another, which causes difficulties in locating these companies.

We recommend that, in the first instance, the Secretariat should create its database following this reconciliation exercise. The Secretariat should then liaise with the governmental bodies to ensure it obtains adequate information regularly and updates its database accordingly. A quarterly review

with the MCO and MID of the list of extractive companies licenced to operate in the solid minerals sector is also recommended.

Each extractive company and government body previously included in the reconciliation work must appoint a single point of contact to take responsibility for comprehensive EITI reporting and the company should update and notify the Secretariat of the name and contact details of that focal person.

7.1.5. Reporting deadlines not met by Government Entities and extractive companies

The workshop was held by the NEITI Technical Team in June 2014 and the deadline for reporting template submission was set at 25 July 2014. Up to three months later, FIRS and 63% of the reporting companies still had not submitted their reporting templates. Despite chasing up reporting templates by both e-mails and telephone calls, neither Government Entities nor extractive companies submitted their reporting templates on time. We list out below instances of significant delays we came across in addition to cases where both parties failed to submit reporting templates altogether:

- seven companies have yet to submit their reporting templates by the date our draft reconciliation report was issued;
- we incurred significant delays in getting feedback and obtaining comments from most extractive companies in order to reconcile discrepancies;
- some extractive companies failed to revert with answers to our information queries; and
- some Government Entities either failed to report required confirmations such as the Federal Ministry of Finance and the Nigeria Customs Services.

This situation led to considerable delays in receiving adequate information on time and led to significant additional resources being required to try to contact officers and management in order to obtain the reporting templates. A significant amount of the discrepancies are explained by the lack of reporting templates from reporting entities which failed to report on time.

We recommend that Nigeria EITI puts in place the legal framework enforcing sanctions against parties which fail to cooperate with the NETI reconciliation process requirements. This measure would encourage more participants to assist and work alongside the NEITI Secretariat's endeavours in raising awareness regarding the importance of the reconciliation process.

Furthermore, we recommend for the future that the timing of the reconciliation exercise is better planned in the years to come in order to avoid short and pressured deadlines. This is likely to promote better cooperation from reporting entities and they will be available to provide better support to the reconcilers.

7.1.6. Accuracy of Production data

We understood that the production data provided by the Mines Inspectorate Department was based on self-declarations submitted from the extractive companies in the solid minerals sector. The Mines Inspectorate Department does not use its own procedures and systems to collect and control production data reported by mining companies.

In fact, we noted that for commodities such as sand, companies report sale volumes and not production data.

Some of the quantities reported by the Mines Inspectorate Department do not match the corresponding royalty amounts.

In addition to declarations submitted, we recommend that the Mines Inspectorate Department:

- *develops procedures and systems to collect and control production data declared by companies; and*
- *provides the administrators with a comparison of the production volumes declared with the measurements made by the Ministry of Mines and Steel Development throughout the year.*

7.1.7. Legal and taxation environment not clearly defined

The legal and taxation environment in Nigeria suffers from several limitations. We set out below the major weaknesses and limitations that the Government of Nigeria should address in order to improve the legal and taxation environment in the country and consequently improve the traceability and transparency of income.

(i) Lack of centralised reporting system in Nigeria

Reporting payments of taxes and other revenues of the government are made in a decentralised way. Due to the current structure of Federal Inland Revenue Services, it was unable to confirm several payments made by extractive companies in the solid minerals sector which are based in the states. In spite of the large number of revenue collectors from the government there is no system in place to centralise and follow these tax revenues.

This situation, which may cause revenue shortfall to the state, is, amongst other things, due to the current collection process and control of revenues from solid minerals sector, which is characterised by:

- the lack of effective coordination between Headquarters and State officers in tracking and controlling mining revenues; and
- the lack of a comprehensive state of control and reconciliation of amounts due and amounts paid by the companies in the solid minerals sector.

A review of the tax reporting system in Nigeria is imperative in order to improve controls over extractive sector revenues, transparency and traceability of income.

(ii) Lack of a unique identification number for extractive companies

In Nigeria most of the Government Entities do not use the Tax Identification Number for taxpayers. Payments are made in most cases using the companies' names. This renders the identification of payments per company laborious as payments can be made by other entities on behalf of the company.

In addition, MID and MCO use other references such as license number to record revenues from companies in the solid minerals sector. However, receipts are issued using only the company name and the title number. We noted that in several cases payments were allocated to the wrong company because the company name was misspelt or because the company name is similar to other companies.

The lack of unique identification numbers, used by all Government Entities to record and allocate receipts from extractive companies in the solid minerals sector renders the traceability of payments very difficult.

We recommend that the Nigerian Government should implement the use of the Tax Identification Numbers by all Government Entities in order to avoid confusion in the use of taxpayers' names and title number to record tax receipts.

7.1.8. Lack of action on weaknesses detected in the previous NEITI reports

Most of the findings and recommendations presented above were already raised in previous years' EITI reports covering the solid minerals sector. We note that reconcilers' recommendations were not implemented during the current exercise. A number of issues which arose during the course of the reconciliation exercise would have been avoided if previous years' recommendations had been implemented.

The lack of any action plan to resolve weaknesses and implement recommendations from previous years is likely to contribute to delays in the publication of EITI reports. It also renders more difficult the reconciliation work which may lead to important unreconciled differences.

We noted the existence of a committee "Inter-Ministerial Task Team" in charge of the follow up of the recommendations from previous year's reconciliation reports. However no improvements have been detected.

The Inter-Ministerial Task Team should prepare an action plan to address weaknesses and findings raised in the EITI report.

7.1.9. Lack of sub-national Transfers to States

In accordance with Section 1 of the Federation Accounts Act 1982, the amount standing to the credit of the Federation Account, less the sum equivalent to 13% of the revenue accruing to the Federation Account directly from any natural resources, as a first line charge for distribution to the beneficiaries of the derivation funds in accordance with the Constitution, shall be distributed among the Federal and State Governments and the Local Government Councils in each State of the Federation on the following basis:

- Federal Government: 52.68%;
- State Governments : 26.72%; and
- Local Governments : 20.60%.

However, according to RMFAC confirmation we noted that the sums of NGN 2,037,594,163.80 accrued from the Solid Minerals Sector for the year ended 2013 were not yet reallocated to the beneficiaries.

The NSWG and the Government should take quick action to ensure fiscal allocations and statutory disbursements to beneficiaries from the proceeds that accrued from the mineral resources. This will lead to a more transparent and prudent management of public revenues from Nigeria's extractive industries by various beneficiaries.

7.1.10. Lack of correlation between Government Agencies for exports of Minerals

In accordance with Section 143 of the Nigerian Minerals and Mining Act an exporter of any mineral shall make a declaration before the mineral is entered for export declared on the appropriate customs entry form the State from which the mineral was extracted, and on demand made by the prescribed Authority.

Also in accordance with Section 131 of the Nigerian Minerals and Mining Act the Director of Mines Inspectorate shall issue a permit to export minerals for commercial purposes to a qualified applicant who has provided the following documents:

- I. Certificate of Incorporation;
- II. Three (3) years Tax Clearance Certificate of the company;
- III. Evidence of registration with Nigerian Export Promotion Council;
- IV. Evidence of source of supply;
- V. Evidence of the payment of royalties on the minerals to be exported; and
- VI. Reason for exportation or contractual agreement with a foreign buyer.

However, we noted that during 2013 MMSD declared the existence of (2) two solid minerals export operations. Likewise, solid minerals exports operations provided by Nigeria Customs Service (NCS), Central Bank of Nigeria (CBN) are different and they use other criteria and specific terminology. Exports figures as reported by companies were different from those declared by Government Agencies. Accordingly, we were not able to reconcile between any of the Government Agencies figures (MMSD, NCS and CBN) and those reported by companies.

We recommend that the Nigerian Government should increase awareness, by way of a circular directing the NCS, CBN, NIPC, NPA and related agencies that export permits are mandatory for export of solid minerals from Nigeria. The relevant Government agencies need to improve the exchange of data to ensure that minerals to be exported are subject to the required taxes and that they have also been authorised by the prescribed authority.

7.2. Follow up of the recommendations of the 2011 EITI Report

Recommendation	Implemented (Yes/no/ongoing)	Description of action undertaken
<p>Training institutions</p> <p>In their current state, teaching materials, syllabus and teaching methods in the training institutions that supply man power to the mining sector required significant improvement. In order to meet new performance expectation, higher quality trained manpower and service demands an improved mining sector, curriculums and teaching methodology will have to be redesigned and updated. Also teaching staff should be upgraded and adequate remuneration provided.</p> <p><i>Although significant progress has been made with regard to strengthening of infrastructure and technological capabilities of the MMSD and it agencies in the last few years, assisted by the World Bank funded Sustainable Management of Mineral Resource Program (SMMRP) regular tanning of staff and adequate funding remain critical; issues.</i></p> <p><i>Funding for the NGSA for instance, has steadily declined since 2006, a situation that significantly affects the ability of this agency to make rapid progress in its geo-science data gathering programmes.</i></p>	Ongoing	<p>Due to the low scale of activity in the sector, the industry has not achieved the level of maturity required to attract attention to it. Consequently, the Nigerian banking system has little experience with the mining sector.</p> <p>The domestic mining sector has historically been unable to meet normal bank requirements for borrowing money, as mining leases/title rights are not considered as collateral by the banking system.</p>
<p>Limited revenue flows to mining communities and states from the solid minerals industry</p> <p>The constitution of the Federal Republic of Nigeria (1999) places total ownership and control of all minerals in the Federal Government. In addition, the legislative powers are vested in the National Assembly which solely responsible for making, amending, and repealing legislation relating to Exclusive Legislative list contained in part 1 of the second schedule.</p> <p>This includes mines and minerals. In view of the above, the principal sources of income generation for local mining communities are from employment in mining or mining related activities; and the repayment by the Federal Government to the states of a proportion of all fee, rent, royalty and tax revenue collected from mining and quarrying.</p> <p><i>Order of Magnitude Feasibility study is initial financial appraisals of an indicated mineral resource depending on the size of the project. It will involve a preliminary mini plan and the basis for determining whether to proceed forward with an exploration program and more detailed engineering work.</i></p> <p><i>Preliminary Feasibility study these is detailed than order of magnitude, it is basically used in due diligence work, whether to continue with the detailed feasibility study and as a "reality check" to determined areas within the project that require more attention.</i></p>	No	-

Recommendation	Implemented (Yes/no/ongoing)	Description of action undertaken
<p>Environmental and health issues</p> <p>The Audit has observed with specific references of wide spread environmental hazards that were caused by artisanal and small scale miners (Illegal miners) which may have the following effects:</p> <ul style="list-style-type: none"> ➤ high rate of acidic rains arising from non- reclamation of mined sites; ➤ dredging- induced erosions due to unconventional methods of sand and laterites dredging; ➤ water pollution due to indiscriminate panning and washing of the Solid minerals in rivers/streams; ➤ destruction of arable farmlands; and ➤ destruction if accessible roads due to non- reclamation of mined sites. <p>The Audit has provided a detailed list of areas where illegal mining is being carried out and the minerals being mines in those sites.</p> <p>The report observed that activities of ASM have caused serious health challenges like poisoning, trauma- induced sickness and mental retardation among others. Specifically, the Audit visited at least 5 villages in Anka and Bungudu local governments of Zamfara state where about 500 people were estimated to have died due to lead poisoning. The Audit further observed activities of such artisanal miners in other parts of the country where under aged children are being used as mine workers.</p> <p><i>Government should undertake a comprehensive study on the mining environments and the associated health issues with a view to carry out the necessary amendment of the existing legislation and regulations on the environment as it relates to Nigeria Mining and Minerals Act, 2007.</i></p> <p><i>MMSD should ensure that companies make adequate provisions in their annual financial statements for reclamation.</i></p> <p><i>Formalisation of the ASM into clusters and encouraging them into adhering to the provisions of the mining and other relevant laws as they affect the environment.</i></p> <p><i>Enhance site monitoring during commissioning and also after for decommissioning of mines to ensure compliance with the relevant provisions of the mining Act.</i></p> <p><i>Enhance site monitoring during commissioning and also after for decommissioning of mines to ensure compliance with the relevant provisions of the mining Act.</i></p> <p><i>Enforcement to ensure under aged children are not involved in mining activities</i></p>	Ongoing	
<p>Capacity building</p> <p>The report has observed inadequate human and institutional capacity in the sector. This tends to undermine effectiveness in implementing various reforms in the sector.</p>	No	-

Recommendation	Implemented (Yes/no/ongoing)	Description of action undertaken
<p><i>Improvement of the training institutions to meet specific skills that will provide for a more qualitative manpower which will meet the sectors increasing demand.</i></p>		
<p>Other challenges in the Nigerian solid minerals industry</p> <p>Lack of Access to Credit for Potential Investors: Due to high risk nature of exploratory activity and its associated costs, raising finance for mineral resource development remains a fundamental problem limiting growth in the industry.</p> <p>The low level of maturity in the industry also means that technical knowledge on the financing on mineral development programs is limited in the traditional financing institutions such as banks.</p> <p>Specialized financial institutions are not yet inclined to fund Solid Mineral development in Nigeria as the agricultural sector provides an easier alternative with shorter payback periods.</p> <p>Lack of physical infrastructure to support profitable mineral resources exploitation.</p> <p>Delay in the release of mining regulations to complement the new law and policy.</p> <p>Absence of an appropriate legislative for the metal sub-sector (planned Metal & Metallurgical Act is yet to be passed).</p> <p>Absence of basis geo-science data.</p> <p><i>Government should stimulate the Value chain in the Solid Minerals Industry and Nigeria Economy as a whole by critically looking at the need for infrastructural development in the sector as provided for under the National Integrated Infrastructure Master Plan.</i></p>	No	-
<p>Title fees payment default</p> <p>It is noted that some title holders were unable to pay their annual service fees as at when due was also an issue to address.</p> <p><i>Non-payment mineral title fees should regularly be handled by MCO through announcement in media and direct communication.</i></p>	Ongoing	<p>The NMMA 2007 that established the MCO gave it the mandate to open zonal offices in the six Geo political zones of the country only and does not provide for the establishment of State offices. Already MCO has a zonal office in Jos and the one in Ibadan is in the pipeline.</p> <p>Defaulter's notices are being sent on regular basis to alert title holders of the fees to be paid. This is done directly or through automatic SMS and publications in the National Dailies on regular basis.</p>
<p>Delay of title issuance</p> <p>The system audit revealed that the time between the applications for mining/quarry lease to the issuance of certificate takes between (1) one to (3) three years.</p> <p><i>The time limit for issuance of mining license/title should be strictly ahead to as stipulated in the Mining Act, 2007.</i></p>	ongoing	Applications for titles are now being processed within the stipulated period of time as a result of the deployment of SIGTIM programme.

Recommendation	Implemented (Yes/no/ongoing)	Description of action undertaken
<p>Royalties</p> <p>Royalty payments were made by the companies without adequate details of quantity produced or mined. There is no known Solid Minerals Industry Tax Policy documentation being followed by the companies.</p> <p><i>It is recommended to develop reporting framework which will make it mandatory for operators in the sector to disclose their production quantities and that MMSD in collaboration with FIRS to develop specific tax law for Solid Minerals Sector. This should also apply to cement companies. Royalties should be computed on the basis of quantities of raw materials (limestone, sand, gypsum, coal and iron ore) used in producing each ton of cement.</i></p> <p>Royalty payments are based on price schedule prepared by the MMSD in 2002 as against the current price. The audit revealed that royalty payment for granite for example was based on tonnage price of NGN 800 as against NGN 2000 to NGN 3000 during the audit period. This has the effect of reducing the federation revenue collections from royalty to the tune of NGN 4.048 billion. It was recommended.</p> <p><i>It is recommended to review of the present industry Fiscal regime by providing a dynamic and industry wide simplified method of calculating royalty payments on solid minerals that is appropriate and regular.</i></p> <p>The Audit has observed revenue leakages in the process of exporting the components of minerals, \$15.2 m (FOB) worth of Ore was exported without royalty payments. This was traced to CBN records. Estimated Revenue loss arising from these lapses sum up to N70.3m</p> <p><i>It is recommended to develop an effective Framework by MMSD, CBN and other relevant agencies to ensure that royalties are paid for all minerals exported.</i></p> <p>The activities of trade and buying centres which purchase gemstones and other products are not monitored, Government is losing revenue payable on these minerals which royalty has not been paid by the minerals suppliers.</p> <p><i>Government should encourage the establishment of buying centres for gold, precious and semi-precious stones at prevailing market prices and export licenses for these commodities should only be issued to mining license holders and registered buying centres.</i></p> <p>Quarries operated by construction companies in the solid minerals industry are abandoned after the completion of their construction projects without land reclamation of the quarried/mined out areas. This is contrary to the relevant provisions of the Nigeria Minerals and Mining Act, 2007.</p> <p><i>The MID should be represented at all the export terminals by a qualified expert to ascertain whether the right royalty has been paid and also determine whether appropriate royalty and other levies have been paid.</i></p>	Ongoing	<p>Economic Management Implementation Team has been charged with the responsibility of drafting Mining Income Tax Act (MITA).</p> <p>MMSD has commenced work on new price regime for royalty computation.</p>
<p>Taxation</p> <p>Covered entities operating in the solid minerals sector do not pay Capital Gain</p>	Ongoing	<p>FIRS have commenced work to recover outstanding tax liabilities on CGT.</p> <p>Economic Management Implementation Team has been charged with the responsibility of</p>

Recommendation	Implemented (Yes/no/ongoing)	Description of action undertaken
<p>Tax (CGT).</p> <p><i>All changes in the ownership of mineral right license should be referred to the Federal Inland Revenue Services (FIRS) for Capital Gain Tax (CGT) Payments.</i></p> <p>Operators in the sector do not adequately disclose in their financial statements, operating costs and/or production costs. This makes it difficult to determine the companies' taxable profits and ultimately their corporate tax payments.</p> <p>The Audit observed that no adequate monitoring mechanisms were put in place by the regulatory authorities to carry out effective supervision of the industry. This makes the regulators rely heavily on information provided by the operators. There was no proper measurement of solid minerals mined/quarried by the operators for the assessment of royalty. The MID only relied on the report given the company for computation of royalty payable which in most cases understated. The Nigeria Tax Laws are yet to capture adequately income from Solid Minerals activities. Government implementation process of the regulatory frameworks and policies governing the solid minerals industry is slow, thereby making the regulators to be at the mercy of the operators.</p> <p><i>A reporting framework which will ensure full disclosure by operating companies should be developed. The financial reporting council of Nigeria should produce Accounting standards for the solid minerals sector as it has done for the petroleum sector.</i></p> <p><i>To develop robust framework for implementing the Act/policies governing the industry to enhance the supervisory role of the regulators and avoid situations where the regulators are at the mercy of the operators.</i></p> <p><i>The Federal Ministry of Finance, FIRS, MMSD should collaborate to review and update the mining fiscal regime in order to have a unified approach that would attract and sustain investment in the sector, thereby guarantying sustainable development and more revenues for public Sector participants.</i></p> <p><i>There is need for the harmonization of relevant Tax laws by FIRS and SBIR to eliminate duplications and provisions so that potential investor will not be scared.</i></p>		<p>drafting Mining Income Tax Act (MITA).</p>
<p>Institutional Linkages</p> <p>The audit has observed that no adequate collaboration exists between the various government agencies. This leads to revenue leakages as some of the licensed holders operate without the registration and knowledge of the State Mines Inspectorate Department registration.</p> <p>There is no synergy between the various public sectors participants, agencies particularly the super-visiting ministry i.e. Ministry of Mines and Steel, Development, CBN, Nigeria Custom Service. Export Promotion Council and MCO on tracking records/ revenue on the exported solid minerals. There was no effective synergy/collaboration between MCO and state offices of MID.</p> <p><i>There is strong need for interface between relevant Ministries, Departments</i></p>	<p>Ongoing</p>	<p>MMSD has developed a Road Map to provide specific direction for rapid transformation of the solid minerals and metal sector.</p> <p>The MCO has institutionalized regular meetings with the parent Ministry of Mines and Steel Development and all the Technical Departments. Also The HM has set up inter-ministerial committee with other MDAs on tracking records/revenue on the exported solid minerals in the sector. The committee now meets from time to time e.g. The coal to power committee with Ministry of power and recent para-military inauguration as efforts made amongst others.</p> <p>The status of all minerals titles/licenses are always made available to the FMOs in the States through the MID of the ministry. All approvals, cancellations and revocations are made available to the state officers on a regular basis.</p>

Recommendation	Implemented (Yes/no/ongoing)	Description of action undertaken
<p><i>and agencies which will ensure that appropriate taxes and other payment are made by operators and received by the relevant agencies. Channels of communications between MDAs should be improved .inter-ministerial and agencies platform should be established to address challenges in the sector and on tracking record/revenue on the exported soiled minerals in the sector.</i></p>		
<p>Export Issues & Illegal Mining Activities</p> <p>The Nigerian Minerals and Mining Act 2007 require that any exporter of solid minerals must request for permit to export. The audit could not be provided with any evidence of request for permit to export minerals by the exporters.</p> <p>The Audit has observed the incessant smuggling of Solid Minerals out of the country by middle men and smugglers.</p> <p>The Audit has observed persistent activities of some foreign nationals operating in the sector which constitute significant buyers of the Solid Minerals that are mined by artisanal and small scale miners, illegal miners. This has the following implications:</p> <ul style="list-style-type: none"> - it reduces value addition; - it creates room for revenue leakages; and - inaccurate production transaction records. <p><i>MMSD to interface with the Ministry of Trade and Investment and other relevant agencies to ensure that no Solid Minerals is exported without authorisation.</i></p> <p><i>The establishment of boarder market at strategic boarder points across the country in order to bring about flexible market control and provide a means of monitoring solid minerals sold in the international market.</i></p> <p><i>Mineral buying centres need to be established with functional Mineral Analysis laboratories that meet ISO certification standards in the six (6) geo-political zones for the purpose of analysing mineral extracted or discovered, while upgrading the existing laboratories to meet international standards.</i></p> <p>MMSD officials at the state offices do not have adequate logistics to effectively supervise and monitor operators, thereby giving room for the operators to only declare the quantity of solid minerals they want to pay royalties on. These logistics include vehicles and weighing machines.</p> <p><i>The implementation of a pricing policy framework for the pricing regime of the mineral buying centres thereby making it attractive for miners.</i></p> <p><i>Effective Monitoring of their activities by FMMSD and other relevant security agencies and local communities to ensure improved revenue.</i></p> <p><i>MMSD should carry out periodic audit of companies' royalty and other statutory remittances in order to recover outstanding payments of arrears or underpayments.</i></p>	Ongoing	<p>Economic Management Implementation Team is working on interfacing the relevant Public Sector Participants.</p> <p>Monitoring of mining activities is purely the activity of the mines Inspectorate Department of the Ministry which has officers in all the 36 States of the Federation and is not part of the MCOs mandate. MCO is making publications of minerals titles inventory on a yearly basis. This can be also accessed via the Agency's website. Furthermore, MCO has been providing the necessary information to would-be investors both at the front office desk and at various international fora. The Agency has the capacity to provide the necessary information to interested investors at all times.</p>

ANNEXES

Annex 1: Employment figures in the reconciled companies

N°	Companies	National employees	Expatriates	Total
	Dangote Cement PLC (Ibese)	900	98	998
1	Dangote Cement PLC (Gboko)	763	44	807
	Dangote Cement PLC (Obajana)	1,796	176	1,972
2	West African Portland Cement PLC	957	-	957
3	Julius Berger Nig. PLC	670	8	678
4	United Cement Nig. Ltd	5	1	6
5	RCC Nig. Ltd.	341	5	346
6	Dantat & Sawoe C	147	3	150
7	Setraco	380	8	388
8	Crushed Rock Ind. Ltd	164	7	171
9	AshakaCem Plc	621	9	630
10	Zeberced Nig. LTD	136	14	150
11	Ratcon Construction Co. Ltd.	998		998
12	ARAB CONTRACTORS NIG. LTD	110	4	114
13	P. W. NIG. LTD	2,988	103	3,091
14	CCNN Plc	95	10	105
15	Kopek Construction Limited	240	8	248
16	GILMOR ENGINEERING LTD	32	1	33
17	TRIACTA	251	9	260
18	MOTHER CAT LTD	1,880	120	2,000
19	CCECC	95	10	105
20	Georgio Rock Ltd	54	6	60
21	Tongyi Allied Mining Ltd	68	11	79
22	MULTIVERSE RESOURCES LIMITED	NC	NC	NC
23	Petra Quarries Ltd.	100	1	101
24	Boroni-Prono & Company	81		81
25	C.C.C Const Nig Ltd	NC	NC	NC
26	Salini NIG LTD	NC	NC	NC
27	DANTATA LAND AND SEA	NC	NC	NC
28	CGC Nig. Ltd	NC	NC	NC
29	CNC ENGINEERING COMPANY LIMITED	20	5	25
30	HITECH CONSTRUCTION COMPANY LIMITED	80	3	83
31	FW SAN HE CONCEPTS LIMITED	26	2	28
32	Blackstone Crushing Limited	NC	NC	NC
33	Spectrum Minerals Nig.	NC	NC	NC
34	Mac Daniel's Quarry & Concrete LTD	55	-	55
35	Madodel Engineering Construction Limited	6	-	6
36	Paras Crushing Company LIMITED	45	10	55
37	Levant Construction LTD	110	3	113
38	MILATEX GENEWORKS LIMITED	88		88
39	Asphalt Unity	52	3	55
40	S. C. C. NIG LTD	185	4	189
41	Perfect Stone Quarry	NC	NC	NC
42	KUNLUN NIG. LIMITED	40	12	52
43	Expanded Mining	NC	NC	NC
44	PURECHEM INDUSTRIES LIMITED	196	-	196
45	JAPPAUL MINES & PRD	NC	NC	NC
46	PORCELAINWARE INDUSTRIES LIMITED	88	-	88

N°	Companies	National employees	Expatriates	Total
47	C&C Constr co. ltd	NC	NC	NC
48	MOULD NIG LTD	57	-	57
49	Gitto Constuzion Generali	411	1	412
50	Saydoun Ltd	22	2	24
51	Zenith Const. Co. Ltd.	100	4	104
52	Inter- Bau Const. Ltd	28	-	28
53	Brothers Quarry	18	13	31
54	FIRST TIPPER DRIVERS MINING ENTRP	15	-	15
55	Astro Minerals	NC	NC	NC
56	MOELINKS COMPANY LTD.	NC	NC	NC
57	ROCKWELL QUARRY LTD	NC	NC	NC
58	ELEGANT ONE CO. LTD	36	1	37
59	HABIBU ENG. NIG. LTD	27	1	28
60	Equishare Nig. Ltd	NC	NC	NC
61	Ahmu International Mining Ltd.	115	-	115
62	ESSER WEST AFRICA	NC	NC	NC
63	M.F.W. DREDGING CO	32	1	33
64	PZAN INTERNATIONAL NIG. LTD	6	-	6
65	MAGCOBER NIG. LTD	23	1	24
	Total	15,753	722	16,475

NC: Not communicated

Annex 2: Liabilities reported by the Solid Minerals companies

Companies	Payment description / tax name	Government agency	Amount NGN	Comments if any
Dangote Cement PLC	VAT	FEDERAL GOVERNMENT	4,325,843,824	
	WITHHOLDING TAX	OGUN STATE GOVERNMENT	446,151,828	
AshakaCem Plc	Company Income Tax	Federal Inland Revenue Service	354,486,000	
P. W. NIG. LTD	Company Income Tax	FIRS	687,764,910	Paid
	Education Tax	FIRS	45,850,994	Paid
CCNN Plc	Deferred tax	Federal Inland Revenue Services (FIRS)	507,135,581	
Georgio Rock Ltd	NC	Federal Inland Revenue Services (FIRS)	25,381,114	
Madodel Engineering Construction Limited	Company Income Tax	Federal Inland Revenue Service	10,856,000	
Asphalt Unity	Company Income Tax	Federal Inland Revenue Service	15,409,892	
	Education Tax	Federal Inland Revenue Service	3,071,979	
Purechem Industries Ltd	Education Tax	Federal Inland Revenue Service	5,689,978	

Annex 3: Solid Minerals companies profile

N°	Company	TIN	RC number	Founding date	Nature of operation/Business	% other than mining activity	% Mining activity	Nationality	Capital (NGN)	Govt share (%)	State of Headquarter	Locality of Headquarter
1	Dangote Cement Plc	04059106-001 01334009-001	208767	2007	Cement manufacturing	0%	100%	Nigerian	8,520,254,000	0%	Kogi Ogun Benue	Lokoja Yewa South Gboko
2	WAPCO	01057508-001	1858	26/02/1959	Cement manufacturing	0%	100%	Nigerian	1,500,800,000	0%	Lagos	IKEJA
3	Julius Berger Nig. Plc	01372101-001	6852	1965	Construction/ Engineering	100%	0%	Nigeria	600,000,000	0%	FCT Abuja	UTAKO
4	United Cement Nig. Ltd	01569827-0001	462435	18/09/2002	Cement manufacturing	0%	100%	Nigerian	67,995,500	0%	Cross River	Calabar
5	RCC Nig. Ltd	0068-6220-0001	6541	25/09/1969	Quarrying & construction	100%	0%	Nigerian/ Swiss	NC	0%	FCT Abuja	Jabi
6	Dantata & Sawoe C	14629143-0001	18878	1976	Construction	88%	12%	Nigerian	NC	0%	Sokoto	Abuja Municipal Area Council
7	Setraco	01059151-0001	22039	1979	Construction	98%	2%	Nigerian	100,000,000	0%	FCT Abuja	Abuja
8	Crushed Rock Ind. Ltd	00495821 - 0001/115	17766	1976	Quarrying	0%	100%	Nigerian	293,000,000	0%	Rivers	Obio Akpor
9	AshakaCem Plc	00944336-0001	13422	07/08/1974	Cement manufacturing & marketing	0%	100%	Nigerian	1,119,727	0%	Gombe	FUNAKAYE
10	Zeberced Nig. Ltd	02676575-0001	699920	NC	Quarrying	0%	100%	Nigerian	40,000,000	0%	Abuja	Bwari
11	Ratcon Construction Co	00054066-001	NC	NC	Mining & Civil Engineering	100%	0%	Nigerian	1,000,000	0%	Oyo	Ibadan
12	Arab Contractors Nig	01385946-0001	16580	NC	Construction company	100%	0%	Nigerian	45,000,000	0%	FCT Abuja	Bwari
13	P.W. Nig. Ltd	42890	14053	NC	Civil Engineering	100%	0%	Irish	724,000,000	0%	FCT Abuja	Abuja
14	CCNN Plc	00210836-0001	3111	1962	Cement manufacturing	0%	100%	Nigerian	628,338,885	0%	Sokoto	WAMAKKO
15	Kopek Construction Ltd	01332422-001	116657	1998	Quarrying/ Construction	0%	100%	Nigerian & Lebanese	100,000,000	0%	OYO	OLUYOLE
16	Gilmor Engineering Ltd	01380034 - 0001	329599	NC	Construction of Infrastructural Facilities and Roads	0%	100%	Israeli	NC	0%	Abuja	Maitama
17	Triacta	01376616-0001	108553	NC	Quarrying/ Construction	100%	0%	Nigerian	NC	0%	Abuja	NC
18	Mother Cat Ltd	00865058-0001	200381	15/07/1992	Civil construction	100%	minimal	Nigerian subsidiary of foreign firm	500,000,000	0%	Kaduna	Kaduna North LGA
19	CCECC	01380023-0001	35299	22/08/1996	Construction	100%	0%	Chinese	NC	NC	FCT Abuja	Abuja Municipal Area Council

N°	Company	TIN	RC number	Founding date	Nature of operation/Business	% other than mining activity	% Mining activity	Nationality	Capital (NGN)	Govt share (%)	State of Headquarter	Locality of Headquarter
20	Georgio Rock Ltd	00333729-0001	456171	05/07/2002	Quarrying	0%	100%	Lebanese	20,000,000	0%	Edo State	Ovia South West
21	Tongyi Allied Mining Ltd	10951953-0001	946746	04/08/2011	Mining	0%	100%	Chinese	20,000,000	0%	FCT Abuja	Asokoro
22	Multiverse Resources	01353661-0001	454678	20/06/2002	Quarrying	0%	100%	Nigerian	4,500,000,000	0%	Lagos	IKOYI
23	Petra Quarries Ltd.	03656985-0001	744300	03/07/1905	Extractive	0%	100%	Nigeria	20,000,000	0%	Edo	NC
24	Boroni-Prono & Company	00427851-0001	935	05/05/1905	Civil construction	95%	5%	Nigeria	1,000,000,000	10%	Kaduna	Chikun
25	C.C.C Const Nig Ltd	00190230 – 0001	289505	NC	Construction and sales	NC	NC	NC	NC	NC	FCT Abuja	Abuja Municipal Area Council
26	Salini NIG LTD	01188317 - 0001	399105	NC	Construction	NC	NC	NC	NC	NC	FCT Abuja	Abuja Municipal Area Council
27	Dantata Land and SEA				Operated by Dantata & Sawoe C							
28	CGC Nig. Ltd	01336364-0001	210299	12/09/1992	Construction/ Quarrying	100%	0%	Chinese	NC	0%	FCT Abuja	Abuja Area Municipal Council
29	CNC Engineering Company Ltd	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC
30	Hitech Construction Company Ltd	01502619-0001	113108	24/05/1988	Construction company	100%	0%	Nigerian	NC	0%	Lagos	Lagos
31	FW SAN HE Concepts	0239580-0001	699909	2007	Quarrying	0%	100%	Nigerian	N/A	0%	Ogun	Odeda
32	Blackstone Crushing Ltd	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC
33	Spectrum Minerals Nig.	007596681-0001	295839	NC	Buying centre	0%	100%	NC	NC	0%	Plateau	Jos South
34	Mac Daniel's Quarry & Concrete	02756514-0001	742665	03/04/2008	Quarrying	0%	100%	Nigerian	20,000,000	0%	Enugu	Enugu East
35	Madodel Engineering Construction	09714123-0001	971412	N/A	Sand dredging	0%	100%	Nigerian	2,000,000	0%	Lagos	Ikorodu
36	Paras Crushing Company	01761939-0001	716099	2007	Extraction, Crushing & Sale of Granite	0%	100%	Nigerian	10,000,000	0%	Ogun	Ijebu North East Local Government
37	Levant Construction Ltd	00061524-0001	160415	2008	Quarrying	0	1	Nigerian	N/A	0%	Ondo	Irele
38	Milatex Geneworkds Ltd	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC
39	Asphalt Unity	013590253-0001	605393	24/08/2004	Asphalt construction	100%	0%	Lebanese	10,000,000	0%	Abia	Umuneochi
40	S. C. C. NIG Ltd	00088280-0001	18674	NC	Construction	100%	0%	NC	NC	NC	FCT Abuja	Abuja Municipal Area Council

N°	Company	TIN	RC number	Founding date	Nature of operation/Business	% other than mining activity	% Mining activity	Nationality	Capital (NGN)	Govt share (%)	State of Headquarter	Locality of Headquarter
41	Perfect Stone Quarry	04697701-0001	773733	16/09/2008	Quarrying/ Construction	100%	0%	Chinese	NC	0%	FCT Abuja	Durumi Village, Mpape
42	Kunlun Nig. Ltd	NC	706455	NC	Construction	NC	NC	Chinese	10,000,000	0%	Oyo	OLUYOLE
43	Expanded Mining	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC
44	Purechem Industries Ltd	01630676-0001	115657	15/07/1988	Cement manufacturing	0%	100%	Indian	312,659,272	0%	Lagos	isolo
45	Japaul Mines & Prd	02576073 - 0001	NC	NC	Quarrying for Aggregate Production	0%	100%	Nigerian	NC	0%	Ondo	Ose Local Government
46	Porcelainware Industries	00275683-0001	971412	25/02/1981	Extractive company	0%	100%	Nigerian	10,000,000	0%	Ogun	Ewekoro
47	C&C Constr co. Ltd	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC
48	Mould Nig Ltd	00612728-0001	35787	29/10/1980	Civil Engineering Contractors	100%	0%	Nigerian	NC	0%	Plateau	Jos North
49	Gitto Constuzion Generali	01353252-0001	449535	NC	Construction	100%	0%	Italian	10,000,000	0%	FCT Abuja	Mabushi
50	Saydown Ltd	00640591-0001	423056	1981	Mining / Quarrying	0%	100%	Lebanese	1,250,000	0%	Edo	Etsako
51	Zenith Const. Co. Ltd.	02640275-0001	164408	21/05/1905	Construction/ Quarrying	100%	0%	Lebanese/Nigerian	250,000,000	0%	Cross River	Akampka
52	Inter- Bau Const. Ltd	680432-0001	61677	16/06/1905	Construction	100%	0%	Nigerian	NC	0%	Lagos	Ikoyi
53	Brothers Quarry	12695538-0001	994290	16/11/2014	Quarrying	0%	100%	Chinese	NC	0%	Cross River	Akampka
54	First Tipper Drivers Mining Entrp	NC	NC	February 2012	Quarrying	0%	100%	Nigerian	1,000,000	0%	Lagos	BADAGRY
55	Astro Minerals	01252727-0001	449656	NC	Buying centre	0%	100%	NC	NC	0%	Plateau	Jos South
56	Moelinks Company Ltd	NC	501726	2004	Mining/Quarrying	0%	100%	Nigerian	1,000,000	0%	Lagos	Kosofe
57	Rockwell Quarry Ltd	02104650-0001	NC	NC	Quarrying	0%	100%	Nigerian	NC	0%	FCT Abuja	Bwari LGA
58	Elegant One Co. Ltd	17275841-0001	682793	2007	Mining/ Quarrying	0%	100%	Nigerian	1,000,000	0%	Enugu	Enugu
59	Habibu Eng. Nig. Ltd	03648114 - 0001	47657	05/11/1987	Construction	100%	0%	Nigerian	25,000,000	NC	Abuja	Mpape
60	Equishare Nig. Ltd	NC	NC	NC	Quarrying	0%	100%	Nigerian	NC	0%	Jigawa	Dutse
61	Ahmu International Mining	02631926-0001	500388	2003	Mining	0%	100%	Nigerian	10,000,000	0%	Oya	Ibadan
62	Esser West Africa	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC	NC
63	M. F.W. Dredging Co	01488141-0001	386061	24/08/2000	Mining/ Quarrying	0%	100%	Nigerian	25,000,000	0%	Rivers	Port harcourt
64	Pzan International Nig. Ltd	01811609-0001	223263	February 2012	Sand Mining	0%	100%	Nigerian	1,000,000	0%	Lagos	Badagy
65	Magcober Nig. Ltd	00771350-0001	4213	1965	Manufactring company	100%	0%	Nigerian	28,000,000	0%	Rivers	PortHarcourt

Source: information provided by Solid Minerals companies

NA: Not Applicable

NC: Not communicated

Annex 4: Beneficial ownership

N°	Companies	N°	Name/Entity	Level of ownership	Nationality of the owner	Stock exchange quotations (yes/no)	Stock exchange	Owner (if the company's shares are not quoted)
1	Dangote Cement PLC (Gboko)	1	Dangote Industries Ltd	94.89%	Nigerian	Yes	Nigerian Stock Exchange	Not Applicable
		2	Others	5.11%	Nigerian	Yes	Nigerian Stock Exchange	Not Applicable
2	Lafarge Cement WAPCO Nigeria Plc	1	Lafarge SA	60.00%	NC	NC	NC	NC
		2	Odua Group of Companies	5.04%	NC	NC	NC	NC
		3	Stanbic Nominees Limited	11.23%	NC	NC	NC	NC
		4	Nigerian Public	23.73%	NC	NC	NC	NC
3	Julius Berger Nig. Plc	1	Nigerian Public	NC	NC	Yes	Nigerian Stock Exchange	Not Applicable
4	United Cement Nig. Ltd	1	Nigerian Cement Holding B.V	70.00%	Nigerian	NA	NA	NC
		2	Flour Mills Nigeria Plc	30.00%	Nigerian	NA	NA	NC
5	RCC Nig. Ltd	1	C&D Nig. Ltd	57.01%	Nigerian	No	Nil	Nil
		2	Estate of Late Chief Jerminho O. Oye	0.25%	Nigerian	No	Nil	Nil
		3	Malam Ismaila Isa Funtua	0.13%	Nigerian	No	Nil	Nil
		4	Estate of Late Chief I. B Olu Holloway	0.13%	Nigerian	No	Nil	Nil
		5	Estate of Late Dazie Henderson Sunny Souza - Okpofabri	0.25%	Nigerian	No	Nil	Nil
		6	Estate of Late Alhadji Mohammed Tukur Usman	0.80%	Nigerian	No	Nil	Nil
		7	Obasanjo Holdings Ltd	0.10%	Nigerian	No	Nil	Nil
		8	Abi Holding Ltd	0.25%	Nigerian	No	Nil	Nil
		9	Trust A for Managerial Staff of R.C.C Nig Ltd	0.66%	Nigerian	No	Nil	Nil
		10	Trust B for Non-Managerial Staff of R.C.C Nig. Ltd	0.13%	Nigerian	No	Nil	Nil
		11	SBI International Holdings AG	40.00%	Swiss	No	Nil	Nil
6	Dantata & Sawoe C	1	Baltimore Trading Company	63.00%	Nigerian	No	NA	NC
		2	Alh. Mohammed Aminu	13.00%	Nigerian	No	NA	NC
		3	Avm Hamza Abdullahi	8.00%	Nigerian	No	NA	NC
		4	Not yet allotted	16.00%	Nigerian	No	NA	NC
7	Setraco	1	Inu Umoru and Sons	40.00%	Nigerian	No	NA	NC
		2	Setraco International Holdings S.A.L	49.00%	NA	No	NA	NC
		3	Said Khalaf	11.00%	Nigerian	No	NA	NC
8	Crushed Rock Ind. Ltd	1	Pescher	52.00%	German	No	NA	NC

N°	Companies	N°	Name/Entity	Level of ownership	Nationality of the owner	Stock exchange quotations (yes/no)	Stock exchange	Owner (if the company's shares are not quoted)
9	AshakaCem Plc	2	Others	48.00%	Nigerian	No	NA	NC
		1	Lafarge Nigeria UK Ltd	58.61%	French	Yes	Nigerian stock exchange	NA
		2	Nigerian Investors	41.39%	Nigerian	Yes	Nigerian stock exchange	NA
10	Zeberced Nig. Ltd	1	Aydin Kurt	60.00%	Turkish	No	NA	NC
		2	Erkan Kurt	40.00%	Turkish	No	NA	NC
11	Ratcon Construction Co. Ltd.	1	Courdean(Nigeria) Limited	51.00%	Nigerian	No	NA	NC
		2	Leya Investments Limited	39.00%	Nigerian	No	NA	NC
		3	Fahd Hana Khoury	10.00%	Lebanese	No	NA	NC
12	Arab Contractors Nig. Ltd	1	Abbstal Construction Nigeria Limited	60.00%	Nigerian	No	NA	NC
		2	Arab Contractors(OAO) Cairo	40.00%	Egyptian	No	NA	NC
13	P.W. Nig. Ltd	1	Nigerian citizens	41.80%	Nigerian	NA	NA	NC
		2	P.W Group	58.20%	Irish	NA	NA	NC
14	CCNN Plc	1	Northern States Government	7.56%	Nigerian	Yes	Nigerian Stock Exchange	NC
		2	Corporate	73.60%	Nigerian	Yes	Nigerian Stock Exchange	NC
		3	Individual	18.79%	Nigerian	Yes	Nigerian Stock Exchange	NC
		4	Institution	0.05%	Nigerian	Yes	Nigerian Stock Exchange	NC
15	Kopek Construction Ltd	1	Maurice Holdings Ltd	25.00%	Nigerian	No	NA	NC
		2	Flake Holding Establishment	25.00%	Lebanese	No	NA	NC
		3	Ivar Holding Establishment	25.00%	Lebanese	No	NA	NC
		4	Raymond Holding Limited	25.00%	Nigerian	No	NA	NC
16	Gilmor Engineering Ltd	1	Eli Goldhar	50.00%	Israeli	NA	NA	NA
		2	Avi Abekasis	50.00%	Israeli	NA	NA	NA
17	Triacta	1	Triacta Holding	100.00%	Nigerian	NA	NA	NA
		2	Okorie Ukwu	0.00%	Nigerian	NA	NA	NA
18	Mother Cat Ltd	1	CAT International Ltd	100.00%	British	NA	NA	NA
		2	Mr Georges Saliba	0.00%	Lebanese	NA	NA	NA
		3	Mr Aziz Bassoul	0.00%	Lebanese	NA	NA	NA
19	China Civil Engineering Construction Corporation	1	Chinese Government	NC	NC	NC	NC	NC
20	Georgio Rock Ltd	1	Ghassan Rizk	13.00%	Lebanese	NA	NA	NA
		2	Joseph Salloum	87.00%	Lebanese	NA	NA	NA
21	Tongyi Allied Mining Ltd	1	You Zheng	72.00%	Chinese	NA	NA	NA
		2	Xiuming Chen	22.00%	Chinese	NA	NA	NA
		3	Abdulhamid Yunusa Zakaria	6.00%	Nigerian	NA	NA	NA
22	Multiverse Resources Ltd	1	Ayedun Fasina	24.00%	Nigerian	Yes	Nigerian Stock Exchange	NA

N°	Companies	N°	Name/Entity	Level of ownership	Nationality of the owner	Stock exchange quotations (yes/no)	Stock exchange	Owner (if the company's shares are not quoted)
		2	Ayodele Oluwasusi	5.00%	Nigerian	Yes	Nigerian Stock Exchange	NA
		3	Others	71.00%	Nigerian	Yes	Nigerian Stock Exchange	NA
23	Petra Quarries Ltd.	1	Levant-Holdings S.A.L	40.00%	Nigerian	No	NA	NC
		2	Abu Inu Imoru	40.00%	Nigerian	No	NA	NC
		3	Afizu Inu Umoru	10.00%	Nigerian	No	NA	NC
		4	Fayez Khalaf	10.00%	Nigerian	No	NA	NC
		1	Prono SPA Torino	33.00%	Italian	No	NA	NC
24	Borini-Prono & Company	2	Thorburn Investment and Property Ltd	14.00%	Nigerian	No	NA	NC
		3	Alh. Mamud Waziri	10.00%	Nigerian	No	NA	NC
		4	Nig.State Governments	10.00%	Nigerian	No	NA	NC
		5	Others	33.00%	Nigerian	No	NA	NC
25	C.C.C Const Nig Ltd	NC		NC	NC	NC	NC	NC
26	CGC Nig. Ltd	NC		NC	NC	NC	NC	NC
27	Dantata Land and SEA	NC		NC	NC	NC	NC	NC
28	CNC Engineering Company Ltd	NC		NC	NC	NC	NC	NC
29	Salini NIG LTD	NC		NC	NC	NC	NC	NC
30	Hitech Construction Company Ltd	1	Ronald Chagoury	NC	Nigerian	NO	NA	NC
		2	Elias Saad	NC	NC	NC	NC	NC
		3	David Frama	NC	NC	NC	NC	NC
		4	Abiola Niagwan	NC	NC	NC	NC	NC
		5	Dany Abboud	NC	NC	NC	NC	NC
31	FW SAN HE Concepts Ltd	NC		NC	NC	NC	NC	NC
32	Blackstone Crushing Limited	NC		NC	NC	NC	NC	NC
33	Spectrum Minerals Nig.	1	K.S Jong	99%	NC	NC	NC	NC
		2	Anthony Adzah	1%	NC	NC	NC	NC
34	Mac Daniel's Quarry & Concrete Ltd	1	Mac Daniel Limited	50.00%	Nigerian	NA	NA	NC
		2	Ezugo Dan Nwadu	20.00%	Nigerian	NA	NA	NA
		3	Vivian Nwandu	5.00%	Nigerian	NA	NA	NA
		4	Bunmi Ije Nwandu	2.50%	Nigerian	NA	NA	NA
		5	Chiedu Bob Nwadu	3.75%	Nigerian	NA	NA	NA
		6	Nnamdi Ogee Nwadu	3.75%	Nigerian	NA	NA	NA
		7	Bobtel Nig Limited	15.00%	Nigerian	NA	NA	NC
35	Madodel Engineering Construction Ltd	1	M Batare Akpomejero	50.00%	Nigerian	No	NA	NA
		2	Mrs Ufuoma Chovwe Nwanozie	50.00%	Nigerian	No	NA	NA
36	Paras Crushing Company Ltd	1	Kamal Pandey	50.00%	Indian	No	NA	NC

N°	Companies	N°	Name/Entity	Level of ownership	Nationality of the owner	Stock exchange quotations (yes/no)	Stock exchange	Owner (if the company's shares are not quoted)
		2	Nitin Jain	50.00%	Indian	No NA		NC
37	Levant Construction Ltd	1	HADDAD Bassem	NC	Nigerian	NC NC		NC
		2	Georges Aghnjadis	NC	Lebanese	NC NC		NC
		3	Barone Camille	NC	Lebanese	NC NC		NC
38	Milatex Geneworkds Ltd		NC	NC	NC	NC	NC	
39	Asphalt Unity	1	Habib Hanna Chidic	25.00%	Lebanese	NA NA		NA
		2	Eric Daaboul	25.00%	Beninois	NA NA		NA
		3	Antoun Saliba	25.00%	Nigerian	NA NA		NA
		4	Mario EL- Fadi	25.00%	Lebanese	NA NA		NA
40	S. C. C. NIG Ltd	1	Dr. Patrick D. Cole	NC	Nigeian	NA NA		NA
		2	Chief Emmanuel C. Adiele	NC	Nigerian	NA NA		NA
		3	Mr. Yuval Levy	NC	NC	NA NA		NA
		4	Mr. Hubert A. Bish	NC	NC	NA NA		NA
		5	Mr. Shilo Miller	NC	NC	NA NA		NA
41	Perfect Stone Quarry	1	Li Guanjun	60.00%	Chinese	NA NA		NA
		2	Li Pengcong	40.00%	Chinese	NA NA		NA
42	Kunlun Nig. Ltd	1	Zhang Xijun	50.00%	Chinese	NA NA		NA
		2	Wang Meleen	50.00%	Chinese	NA NA		NA
43	Expanded Mining		NC	NC	NC	NC		NC
44	Purechem Industries Ltd		NC	NC	Indian	NA NA		NA
45	Japaul Mines & Prd	1	Japaul Oil & Maritime Services Plc	100.00%	Nigerian	NA NA		NC
46	Porcelainware Industries Ltd	1	Kay Fung Tung	20.00%	NC	No NA		NC
		2	Lewis Shui Ngok Tung	10.00%	NC	No NA		NC
		3	Paul Shui Po Tung	10.00%	NC	No NA		NC
		4	Philip Shui Che Tung	10.00%	NC	No NA		NC
		5	Robert Shui Shing Tung	20.00%	NC	No NA		NC
		6	Hadji(Chief) Tokunbo Alli	10.00%	NC	No NA		NC
		7	Alhaji(Chief) Mosuidi Olaiya Yusuf	10.00%	NC	No NA		NC
		8	Alhaji Inua Wada	10.00%	NC	No NA		NC
47	C&C Constr co. Ltd		NC	NC	NC	NC		NC
48	Mould Nig Ltd	1	Engr Sam Oyafemi	71.18%	Nigerian	NA NA		NA
		2	Alh. M. Adebowale	17.44%	Nigerian	NA NA		NA
		3	Engr. H.OB Lawal	1.38%	Nigerian	NA NA		NA
		4	Staff Trust	10.00%	Nigerian	NA NA		NA
49	Gitto Constuzion Generali	1	Gitto International S.P.A	95.00%	Italian	NA NA		NC
		2	Akpawa and Co. Nigeria Ltd	5.00%	Nigerian	NA NA		NC

N°	Companies	N°	Name/Entity	Level of ownership	Nationality of the owner	Stock exchange quotations (yes/no)	Stock exchange	Owner (if the company's shares are not quoted)
50	Saydoun Ltd	1	SOUHEIL SAAD ELMASRI	50.00%	Lebanese	No NA		NC
		2	WAEI SAAD ELMASRI	50.00%	Lebanese	No NA		NC
51	Zenith Const. Co. Ltd.	1	A.A. Moudaber	15.20%	NC	No NA		NC
		2	Others	69.80%	NC	No NA		NC
		3	A. Makhlof	5.00%	NC	No NA		NC
		4	C.M. Haddad	10.00%	NC	No NA		NC
52	Inter- Bau Const. Ltd	1	Nath Okechukwu	100.00%	Nigerian	NA NA		NA
53	Brothers Quarry	1	Yao Qiang	NC	Chinese	NA NA		NA
		2	Jiang Jianhong	NC	Chinese	NA NA		NA
		3	Zhou Qingbo	NC	Chinese	NA NA		NA
54	First Tipper Drivers Mining Entrp	1	Mufutau Oye	75.00%	Nigerian	NA NA		NA
		2	Lamidi Yusuf	25.00%	Nigerian	NA NA		NA
55	Astro Minerals	1	Adzah Anthony	90.00%	NC	NC NC		NC
		2	Abubakar Iliyasu	10.00%	NC	NC NC		NC
56	Moelinks Company Ltd		NC	NC	NC	NC NC		NC
57	Rockwell Quarry Ltd		NC	NC	NC	NC NC		NC
58	Elegant One Co. Ltd		NC	NC	NC	NC NC		NC
59	Habibu Eng. Nig. Ltd		NC	NC	NC	NA NA		NC
60	Equishare Nig. Ltd		NC	NC	NC	NC NC		NC
61	Ahmu International Mining Ltd.		NC	NC	NC	NA NA		NC
62	Esser West Africa		NC	NC	NC	NC NC		NC
63	M. F.W. Dredging Co	1	Jamal Shahimi	90.00%	Nigerian	No NA		NC
		2	Musiliu Okesina	10.00%	Nigerian	No NA		NC
64	Pzan International Nig. Ltd	1	Mr. Gbose Philip Zannu	60.00%	Nigerian	NA NA		NA
		2	Akojenu Seyon	40.00%	Nigerian	NA NA		NA
65	Magcober Nig. Ltd		NC	NC	NC	NC NC		NC

NA: Not Applicable

NC: Not communicated

Annex 5: Reporting template and Supporting Schedule

N°	Payment flow	Amount in NGN	Comments
A- Direct Payments/Revenues			
1- Federal Inland Revenue Services (FIRS)			
1.1	Value Added Tax (VAT)		
1.2	Corporate Income Tax (CIT)		
1.3	Education Tax		
1.4	PAYE (FCT)		
1.5	Withholding Tax		
1.6	Others (FIRS)		
2- Mining Cadastre Office			
2.1	Mining titles(s) application processing fee		
2.2	Mining titles(s) annual service fees		
2.3	Mining title(s) fee for processing of renewal application		
2.4	Penalty fee for late renewal of mining titles (application)		
2.5	Fees for application for enlargement (processing) of mining titles		
2.6	Application for relinquishment of mining title fees		
2.7	Application for transfer mining titles fees		
2.8	Application for surrender mining titles fees		
2.9	Application for consolidation mining titles fees		
2.10	Fees for application to endorse additional mineral		
2.11	Fees for application for certified true copy of lost certificate of mining title		
2.12	Fees for application for amendment of documents		
2.13	Search fee/due diligence		
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents		
3- Mines Inspectorate Department			
3.1	Royalty		
3.2	Permit to deposit tailings		
3.3	Permit to export minerals for commercial purposes		
3.4	Permit to export minerals samples for analysis		
3.5	Permit to possess and purchase minerals		
3.6	Registration of accredited agents for movement of minerals		
3.7	Permit to import explosives		
3.8	Blasting certificates		
3.9	Licence to manufacture explosives		
3.10	Permit to erect a magazine		
3.11	Licence to buy explosives		
3.12	Licence to sell explosives		
3.13	Permit to use AMFO		
3.14	Explosives magazine licence		
4- FEDERAL MINISTRY OF FINANCE			
4.1	Dividend from Government Investment (Shares)		
5- NIGERIA CUSTOM SERVICE			
5.1	Customs Duties		
5.2	Excise Duties		
5.3	Import Duties		
5.4	Pre-shipment/Destination Fees		
5.5	Others (NCS)		

N°	Payment flow	Amount in NGN	Comments
B- Unilateral company disclosures			
6- Federal Ministry of Environment			
6.1	Registration fees for environmental impact analysis		
7- Nigeria Geological Survey Agency			
7.1	Mineral separation services		
7.2	Mineral analysis		
7.3	Consultancy fees		
8- State Board of Internal Revenue			
8.1	Annual surface rents (Grounds Rents)		
8.2	Pay As You Earn (PAYE)		
8.3	Business Premises		
8.4	Withholding Tax		
9- Local Government Council			
9.1	Property Rates (Tenement Rates)		
10- Communities/Land owners			
10.1	Compensation		
11- Social Contributions			
11.1	Corporate Social Responsibility cash payments		
11.2	Corporate Social Responsibility in-kind payments		
C- Unilateral Government disclosures			
12- Artisanal and Small-Scale Mining Department			
12.1	Application for Artisanal and Small-Scale Mining		
12.2	Application for Registration of mineral buying centre per mineral		
12.3	Application for annual renewal of buying centre licence		
13- Central Bank of Nigeria			
13.1	Nigerian Export Supervision Scheme (NESS) Fees		
Total payments			

Annex 6: Complementary information reporting template



Company Name	
Establishing date	
Tax Identification Number (TIN)	
RC No	
Company Address	
State	
Local Government Area (LGA)	

	Activity	Product	% of the turnover
Company activity	Extractive activity (mining/Quarry)		
	Others activity (to specify if any)		
	Others activity (to specify if any)		

Employment (2012-2013)	Number of employees	
	Local employees	
	National employees (non local)	
	Expatriates	

Nigerian employees from the mining location
(Nigerian employees non from mining location)
Non Nigerian

Licence details	Licence/Lease Code	Licence/Lease Title	Status of the lease	State	Local Government Area	

Reporting template prepared by		Position	
Email address		Tel.	

Please state if the last financial statements have been	
Name of the last financial statements Auditor	

Management sign-off

I acknowledge for and on behalf of the above Entity's responsibility for the truthful and fair presentation of the information reported in this reporting template

Name _____

Position _____



Template for payment flow details

Period covered: 1 January to 31 December

Year Covered:

Name of the company	
---------------------	--

Payment description / tax name	Date	Amount NGN	Receipt No.	Paid to (Government Agency)	Comments if any
Total		0			

Please feel free to add more lines to this table

Management sign-off

I acknowledge for and on behalf of the above Entity's responsibility for the truthful and fair presentation of the information reported in

Name _____

Position _____



Beneficial ownership

Period covered: 1 January to 31 December

Year Covered:

Ownership as at 31 December	N°	Name/Entity	Level of ownership	Nationality of the owner	Stock exchange quotations (yes/no)	Stock exchange	Owner (if the company's shares are not quoted)
State Owned (Federal Government)	1						
State Owned (State Government)	2						
% of private ownership	1						
	2						
	3						
	4						
	5						
<i>0% The total should be 100%</i>							

Management sign-off

I acknowledge for and on behalf of the above Entity's responsibility for the truthful and fair presentation of the information reported in this reporting template

Name _____

Position _____

Social contributions (Corporate Social Responsibility)

Period covered: 1 January to 31 December

Year Covered:

A. Social contributions mandated by law or the contract

Name and function of beneficiary	State/Locality of the beneficiary	Payments in cash		Payments in kind (Project)		Reference of Law or contract
		Amount	Date	Description	Cost incurred during the year	
Total						

B. Voluntary social contributions

Beneficiary	State/Locality of the beneficiary	Payments in cash		Payment in kind	
		Amount	Date	Description	Cost incurred during the year
Total					

Management sign-off

I acknowledge for and on behalf of the above Entity's responsibility for the truthful and fair presentation of the information reported in this reporting template

Name _____

Position _____

Annex 7: Royalty Rates per Mineral

N°	Minerals	AD Valorem (%)	Average Market Price (NGN)	Royalty Rate
1	AMETHYST	5	3,000/Kg	150/Kg
2	AQUAMARINE	5	500gm	25/gm
3	BARYTES	3	2,400/T	120/T
4	BAUXITE	5	6,000/T	180/T
5	BENTONITE	5	4,000/T	150/T
6	BITUMEN/TAR SAND	3	5,000/T	150/T
7	CLAY	5	200/T	10/T
8	COAL	3	1,500/T	45/T
9	COLUMBITE	3	150,000/T	4,500/T
10	CORRUNDUM	5	500/gm	25/gm
11	CRYSTAL QUARTZ	5	800/Kg	40/Kg
12	DIATOMITE	5	30,000/T	1,500/T
13	DOLOMITE	5	700/T	35/T
14	EMERALD	5	6,500/gm	325/gm
15	FELDSPAR	5	2,000/T	100/T
16	GARNET	5	10,000/Kg	500/Kg
17	GOLD	3	32,000/ounce	1,060/ounce
18	GRANITE BLOCKS	5	20,000/M3	1,000/M3
19	GYPSUM	5	4,000/T	200/T
20	ILMENITE	3	10,000/T	300/T
21	INDUSTRIAL QUARTZ	5	2,000/T	100/T
22	IRON ORE	3	2,000/T	60/T
23	KAOLIN	5	2,000/T	100/T
24	LATERITE	5	300/T	15/T
25	LEAD/ZINC	3	30,000/T	900/T
26	LIMESTONE	5	500/T	25/T
27	MAGNESITE	3	5,000/T	150/T
28	MARBLE AGGREGATES	5	1,000/T	50/T
29	MARBLE BLOCKS	5	15,000/M3	750/M3
30	MICA	5	1,000/T	50/T
31	PHOSPHATE	5	2,500/T	125/T
32	PYRITE	3	1,000/T	30/T
33	RUBY	5	500/gm	25/T
34	RUTILE	3	40,000/T	1,200/T
35	SALT	5	1,000/T	50/T
36	SAND	5	400/T	20/T
37	SAPPHIRE	5	2,000/gm	100/gm
38	SHALE	5	200/T	10/T
39	SILICA SAND	5	500/T	25/T
40	SODA ASH/TROHA	5	10,000/T	500/T
41	STONE AGGREGATES	5	800/T	40/T
42	TALC	5	2,000/T	100/T
43	TANTALITE	3	4.0M/T	120,000/T
44	TIN ORE	3	180,000/T	5,400/T
45	TOPAZ	5	4,000/Kg	200/Kg
46	TOURMALINE (Green)	5	200/gm	10/gm
47	TOURMALINE (Pink & Blue)	5	900/gm	45/gm
48	ZIRCON	5	30,000/Kg	1,500/Kg

Source: Ministry of Mines and Steel Development (MMSD)

Kg: Kilogram

T: Ton

Gm: Gram

Annex 8: Production by Mineral and by State**Annex 8.1 Production of 2012 by Mineral and by State**

States	Quantity in Tons									
	Granite	Limestone	Laterite	Sand	Shale	Red Alluvium	Coal	Clay	Others	Total
OGUN	1,524,059	6,447,095	296,490	11,855	566,589	54,837		64,379	96,650	9,061,954
KOGI	79,248	5,787,543	245,473				13,026	981,903		7,107,193
BENUE	137,766	2,603,161	732,183	44,883						3,517,993
CROSS RIVER	1,730,957	1,606,277								3,337,234
FCT ABUJA	2,762,691									2,762,691
EDO	1,294,929	25,213	66,667	37,033					24,600	1,448,442
LAGOS				1,382,483						1,382,483
EBONYI	1,066,543									1,066,543
GOMBE	57,597	979,844	53,200				40,588		1,749	1,132,978
OYO	1,097,901			4,750					83	1,102,734
AKWA IBOM			939,813	15,700						955,513
SOKOTO		660,747	138,108						3,500	802,355
ZAMFARA	120,049		305,313	9,238						434,600
TARABA	334,428		24,694	7,250						366,372
PLATEAU	82,893		217,426							300,319
KEBBI	226,556		34,934							261,490
KATSINA	226,226		6,667	24,922					350	258,165
KADUNA	163,829		35,983	47,787						247,599
ABIA	128,000									128,000
ONDO	177,334		47,144						218	224,696
KANO	201,721			10,694						212,415
DELTA			117,034	94,689						211,723
NASARAWA	87,066		18,085	62,550						167,701
ANAMBRA			36,000	138,800						174,800
BAUCHI	172,969			1,000						173,969
EKITI	137,839		26,667	6,050					10,045	180,601
JIGAWA	4,575		119,895	500						124,970
IMO			57,600	26,400					80,414	164,414
NIGER			69,903	3,750				10,000	1,820	85,473
OSUN	7,788		13,601	53,300						74,689
ENUGU			31,503	38,185						69,688
RIVERS				51,300						51,300
ADAMAWA	61,276									61,276
KWARA	35,959		7,333	10,000					1,807	55,099
BORNO	19,465		11,334	2,385					16,175	49,359
YOBE	19,350		8,282	875					600	29,107
BAYELSA				22,125						22,125
Total	11,959,014	18,109,880	3,661,332	2,108,504	566,589	54,837	53,614	1,056,282	238,011	37,808,063

Annex 8.2 Production of 2013 by Mineral and by State

States	Quantity in Tons									Total
	Granite	Limestone	Laterite	Sand	Shale	Red Alluvium	Coal	Clay	Others	
OGUN	1,478,686	9,314,125	277,494	19,000	927,247	142,341		76,954	15,909	12,251,756
KOGI	82,579	9,264,210		20,000			8,770	9,900		9,385,459
CROSS RIVER	1,930,411	2,366,540								4,296,951
FCT ABUJA	2,878,792									2,878,792
SOKOTO		721,418	1,558,652						26,225	2,306,295
EDO	1,784,904	19,690		38,775					17,880	1,861,249
BENUE	84,727	1,480,016	118,201		28,866					1,711,810
LAGOS				1,642,390						1,642,390
OYO	1,263,246								20,705	1,283,951
GOMBE	47,713	912,244	125,598				97,686		167	1,183,408
AKWA IBOM			968,093	1,750						969,843
EBONYI	726,309								3,250	729,559
JIGAWA	65,661		506,085	500						572,246
ZAMFARA	338,517		160,787	35,150						534,454
KADUNA	201,436		170,947	33,491						405,874
KANO	407,920		6,668	4,160						418,748
ONDO	269,626		128,870							398,496
PLATEAU	102,256		233,998						16,217	352,471
KEBBI	73,765		243,923	7,134						324,822
ANAMBRA			4,000	299,750					780	304,530
DELTA			199,333	83,900						283,233
OSUN	58,786		159,096	64,000						281,882
TARABA	149,763		100,529						960	251,252
NIGER	128,261		104,775	800						233,836
ABIA	194,948			12,000						206,948
BAUCHI	212,427			3,550					15,886	231,863
NASARAWA	12,468		53,217	89,341						155,026
RIVERS			66,667	90,275					600	157,542
KATSINA	131,891			15,153					26,279	173,323
EKITI	121,068			11,600						132,668
BAYELSA				117,780						117,780
IMO			37,198	31,333						68,531
KWARA	43,879		6,667	10,500						61,046
ADAMAWA	61,515								21,763	83,278
YOBE	10,622		2,133						6,834	19,589
BORNO			6,667	1,125					303	8,095
ENUGU			2,000							2,000
Total	12,862,176	24,078,243	5,241,598	2,662,323	927,247	142,341	106,456	86,854	173,758	46,280,996

Annex 9: List of extractive companies paying taxes to the MID below the materiality threshold

N°	Companies	Royalty paid (NGN) 2013	N°	Companies	Royalty paid (NGN) 2013
1	Datum	1 929 765	173	JAMES J.S.	150 000
2	NIGER CONST. LTD	1 928 100	174	AMEZ INTERNATIONAL LTD	142 500
3	Espro Asphalt Production Co. Ltd.	1 891 000	175	LEIGH & LLOYD LTD	142 000
4	express quarry nig. ltd.	1 835 611	176	ALADIMMA	140 000
5	MFW DREDGING & MARINE NIG LTD	1 795 500	177	ZAMFARA GOLD BUYERS & SELLERS COOP. SOC.	140 000
6	Winsheng Quarry Nig.	1 650 000	178	IFELODUN ARAROMI SAND SELLERS ASSOCIATION	130 000
7	SERENA ROCK LTD	1 607 500	179	TIPPER QUARRY OWNERS ASSOCIATION	130 000
8	Prodeco Ltd.	1 536 006	180	MEDURET RESOURCES LTD	129 755
9	LAKE PETROLEUM	1 530 000	181	TRADE AFRIK LTD	123 000
10	HONGYUNG NIG LTD	1 434 500	182	SINASID-VENTURES NIG. LTD	123 000
11	CHESY FEN LIMITED	1 429 120	183	SIX BORTHERS SAND FILLING COMPANY	120 000
12	MOLAKE ENTERPRISES	1 425 000	184	HD & C	120 000
13	STONWORKS IND.	1 418 430	185	S. PAWA QUARRY	120 000
14	CONSTRUCTION SUPPORT LIMITED	1 377 500	186	UMUTEI VILLIAGE UNION ILLAH	120 000
15	R.H.S. DREDGING & ENG'G LTD	1 368 000	187	EMMLOE (NIG.) LTD.	117 650
16	ROADS NIG. PLC	1 343 748	188	GLOBESTAR MINING \$ DREDGING CO. LTD.	114 000
17	Ding Zheng Nig. Ltd.	1 331 000	189	WAZIE INTL.	113 000
18	PAUL 'B' PLC	1 275 440	190	Agadez Global Services	111 000
19	DE CROWN QUARRY LIMITED	1 255 000	191	Alasela Building Material Union	110 000
20	BLACO NIGERIA LIMITED	1 232 000	192	BOKO MINING CO. LTD	110 000
21	Astro Minerals Ltd	1 215 000	193	I.D.K (Nig) ltd	110 000
22	ABL GRANITE COMPANY LIMITED	1 215 000	194	LAFIA MINING	103 896
23	Harvey Ltd	1 209 800	195	MAYINCO NIG. LTD	103 600
24	DAI JIN JIA	1 203 000	196	Malali Quarry Union	102 000
25	PRESTIGE QUARRY LIMITED	1 200 000	197	MBANEFO & SONS LTD.	100 000
26	FRANCISCA MUINAT LT	1 200 000	198	Omwumi Building Materials	100 000
27	VENUS MINING COMPANY	1 185 600	199	Amuludun Building Material Union	100 000
28	Jakura Marble Ltd.	1 180 125	200	Ifelodun Building Material Union	100 000
29	HONSEF LIMITED	1 143 000	201	Karu Ventures Ltd.	100 000
30	VEILFACH PROJECT LIMITED	1 121 304	202	UNITED ASSOCIATION OF GRAVEL & SAND DIGGER	100 000
31	JIA BAO QUARRY LIMITED	1 120 000	203	SCL Nig. Ltd	100 000
32	PROROX LTD	1 099 350	204	FIELDMARK NIGERIA LIMITED	100 000
33	BENJAMIN HOWARD LTD	1 092 000	205	HERLOW RUDYNS NIG LTD	100 000
34	Bulletine Const. Comp. Ltd.	1 042 400	206	HONEYBELL GLOBAL RESOURCES	100 000
35	ENL CONSORTIUM	1 019 388	207	ROCAD CONST. LTD	100 000
36	SKY TECH. CONST. NIG.LTD.	1 000 000	208	SINAI INVESTMENT LTD	100 000
37	UNICONTINENTAL INTERNATIONAL ENGINEERING COMPANY LIMITED	993 000	209	West Africa Ceramics	99 000
38	STEPHEN AYO-ADE NIG. LTD	989 000	210	Delta Prospector Ltd.	98 239
39	River Niger sand dealers MPCS	980 000	211	UMEHEN ENG'G WORKS	95 000
40	SRI Sairam Mining Co.	973 000	212	Akpaka sand dealers MPCS	95 000
41	LEENFORD QUARRY	960 200	213	EBENEZER AINA (NIG.) ENTERPRISES	95 000
42	STONE PILE	960 000	214	EBENEZER MINING	90 000
43	BARTHOWAY DREDGING	950 000	215	LANDER OKAFOR	90 000
44	HARRIS DREDGING LTD	902 500	216	Yamfa & Son Nig. Ltd.	90 000
45	AKC Integrated Services	880 000	217	Ola Oluwa World Wide Resources Ltd.	85 000
46	United Quarriable Associates	870 000	218	A.A.SHAFI QUARRY	84 000
47	A.G Vision	863 000	219	D-TEL ENTERPRISES	80 000
48	AUSPICIOUS QUARRY NIG. LTD	862 935	220	Abule General Works Ltd.	78 000

N°	Companies	Royalty paid (NGN) 2013	N°	Companies	Royalty paid (NGN) 2013
49	CRYSTAL POINT INVTS. LTD.	855 000	221	FUSION EXCEL NIGERIA LIMITED	77 427
50	JAAK LIMITED	854 500	222	DE-ONATOP SPLENDID LTD	75 000
51	ALREN CONST CO. LTD	851 000	223	Kafad Nig. Ltd.	70 000
52	CRUSHED STONE IND. LTD	821 000	224	ALHAJI A. MOHAMMED	70 000
53	OASIS BEEKAY	791 400	225	KINGSLEY AGBONIFO	70 000
54	HACH FARM NIG. LTD	788 800	226	OTHRMANIA RESOURCES	70 000
55	Erhamwoisa Nig. Ltd	775 500	227	UNICORN ENV. & HYDRO SERVICES LTD	70 000
56	Sammya Nig. Ltd.	770 000	228	Afo Tin Mines	67 500
57	H & K Power Nig. Ltd.	762 800	229	MAC ENGINEERING (NIG) LTD	60 000
58	SAMCHASE NIG. LTD	734 500	230	Alh. Abubakar Tsoho	60 000
59	Kam Industries Nig. Ltd.	715 931	231	IGWE J.C.E AGILO OKAFOR	60 000
60	INNOVATIVE DREDGING&CONSTRUCTION	712 500	232	UCHE MARK	60 000
61	GIORGIO DREDGING LTD	712 500	233	SIMPLE & CLEAR	57 000
62	Skaff Const. Ltd.	703 648	234	ABSULA HOLDINGS LTD	56 000
63	SAUNA HANDCRUSH QUARRY ASS. LTD	691 820	235	Naroda Mining & Exploration Ltd.	55 000
64	INORGANIC EARTH RESOURCE NIG LTD	685 000	236	Gem Investment Ltd.	52 810
65	GOLDBROOK INVST. LTD	684 000	237	OBANIBASIRI SAND SELLERS ASSOCIATION	50 000
66	GLISTER SUCCESS NIG. LIMITED	660 000	238	AFDIN CONST.	50 000
67	GREENFIELD METALS LTD	657 400	239	Alh. Yaro Musa	50 000
68	CHINA ZHONGHAO NIG LTD	657 350	240	RODESA INVST. LTD	50 000
69	Wetipp (Nig.) Limited	645 000	241	SAANASA SAND SELLERS ASSOCIATION	50 000
70	ROCKBRIDGE CONST. LTD	644 000	242	CHENGZHOU MINING CO. LTD.	48 600
71	VICTORINA COY. LTD	641 000	243	AHLAN WASHLAN	48 000
72	State Quarry	640 661	244	Gilanes Internal Ltd.	47 350
73	KEN RAPH LTD	627 000	245	TONY IJEH (NIG) LTD	47 000
74	JAB INTEGRATED SERVICES LIMITED	625 000	246	NURTW DAMATURU	45 000
75	Star Advantage Co. Ltd.	582 792	247	Bon Qualite Ltd.	40 248
76	NBHH NIG LTD	573 000	248	CHINEDU MORAH	40 000
77	AKARA VENTURES LIMITED	570 000	249	WHIZ OIL LTD	40 000
78	HEN-FAG NIG. LTD.	570 000	250	IRO SAND SELLERS ASSOCIATION	40 000
79	NIMCO LIMITED	570 000	251	MOKOLOKI SAND SELLERS ASSOCIATION	40 000
80	TOMA SERVICES LTD	570 000	252	Royal Fleat Nig. Ltd.	40 000
81	Manhardi Nig. Ltd.	561 040	253	Bello Isa	40 000
82	Datum Constr. Co. Ltd.	559 800	254	FIRST BEACH	40 000
83	SOJECT NIGERIA LIMITED	557 000	255	GERAWA GLOBAL ENGR NIG. LTD	40 000
84	Eksiogullari Constr. Ltd.	530 000	256	QUICK ACTION COMMERCIAL ENTERPRISES	40 000
85	JIDECH MINING CO. LTD	513 000	257	YAHAYA IBRAHIM BELLO	40 000
86	Rick-Rock Const Ltd	503 700	258	Precious Mines & Mineral Processing Co. Ltd.	39 200
87	ZBCC NIG.LTD	500 000	259	KWACCIDO MINERS COOP. SOC.	35 000
88	Mutril Trading/Const.	500 000	260	Ademog Nig. Ltd.	35 000
89	N.R.C	496 600	261	ISAAC NNOCHI	35 000
90	ASSOCIATION OF TIPPERS & QUARRY OWNERS	496 000	262	Tewocrown Nig. Ltd.	35 000
91	The Freedom Group	492 250	263	KAFFO MINES NIGERIA LIMITED	33 600
92	Ffordiac Engrg. Co. Ltd	483 680	264	TAMBUR ENTERPRISES	33 200
93	KNIGHTBRIDGE DREDGING LTD	456 741	265	Panyaco (Nig) Ltd.	32 400
94	ENERCO NIGERIA LIMITED	456 300	266	Sokoto Women Miners Assoc.	31 000
95	N.S.C.E. Nig. Ltd	452 321	267	M & E DREDGERS	30 000
96	IMO DREDGING	450 000	268	HERBRIBEC LTD	30 000
97	Dada Const. Co	440 000	269	Stalite	30 000
98	GREENGROUND LIMITED	434 000	270	Alh. Bashir Umar	30 000
99	TECHNO-IMPEX NIG. LTD	433 800	271	Continuous Mining Ltd.	30 000

N°	Companies	Royalty paid (NGN) 2013	N°	Companies	Royalty paid (NGN) 2013
100	KEPXING NIGERIA LIMITED	428 000	272	Goodwill Investment Ltd	30 000
101	SANJU SUNNY (NIG.) LIMITED	414 720	273	Masha Farm C.P.S Ltd.	30 000
102	GIONI CONSTRUCTION LTD	400 000	274	NKOBOWO (NIG.) LTD.	30 000
103	Slava Yeditepe Project Ltd.	400 000	275	Orji Block Industry	30 000
104	Desmond Onyekpu	390 000	276	CRM GLOBAL RESOURCES	27 000
105	PRICUCHE NIG LTD	383 500	277	BM SALIM	27 000
106	SUNGLASS LTD	378 817	278	Tripod Eng'g & Civil Work	26 500
107	TARCMA COMPANY	370 000	279	Irepodun & Sons Ltd.	25 200
108	PGH Ltd.	350 820	280	Aminci Block	25 000
109	Zuma Coal Ltd. (Western Gold Field)	350 782	281	Mosmmera Mining Co.Ltd.	24 000
110	LATERITE QUARRIES COOPERATIONS	350 000	282	CEEZALI LTD	23 680
111	Kenyani Mining Co. Ltd.	350 000	283	J.C.C NIG. LTD	20 000
112	THE TRUE VINDICATION	345 600	284	Ogunajo S. & Sons Ltd.	20 000
113	EKINE INTERNATIONAL LTD	325 703	285	Umoru Jaro	20 000
114	DORTMUND NIG. LTD	325 000	286	Waibe Farms C.S. Ltd.	20 000
115	EDIL-ROCK LTD	322 000	287	Dajama Ltd	20 000
116	WORTHY LAMB CROWN LTD	320 000	288	ADUROTOLUWA SAND SELLERS ASSOCIATION	20 000
117	Horizon Construction Co. Ltd.	320 000	289	AGO-IWOYE TIPPER LORRY OWNER ASSOCIATION	20 000
118	NEW TECHNICS CONST. (NIG.) LIMITED	310 739	290	Destiny Petroleum	20 000
119	SHEPHERD'S VALUE PACK CO. LIMITED	309 850	291	NWACHUKWU P.	20 000
120	ABUDASO LTD	308 000	292	Ogbaru Owners Association	20 000
121	HIGHERGROUND QUARRIES LIMITED	306 770	293	OLA OLUWA SAND SELLERS ASSOCIATION	20 000
122	Baba Rock Ltd	305 950	294	Stalite Quarry	20 000
123	SILVEN QUARRIES LTD	300 000	295	Wakema Nig Ltd	20 000
124	Concord Int'l Mining Ind. Ltd.	300 000	296	Darmatist Venture	18 900
125	Gypsum Miners and Suppliers Assoc.	300 000	297	Jan Dutse Invest Ltd.	18 698
126	Alh. Mohd Aliyu Petroleum	300 000	298	SOLIMDEC NIG. LTD.	17 000
127	CCNC NIG. LTD	300 000	299	RICHQUARRIES LTD	15 000
128	Crest -Pharm Investment Ltd.	298 731	300	DAN AGUNDI AND ZAURA STONES	15 000
129	KUDOS CONCRETE TRADING LTD	285 000	301	ALO 1 Nig Ltd.	15 000
130	FLAKKY NIG. LTD.	285 000	302	AMAIBA GLOBA RES.	15 000
131	P.F.S. LOGISTICS SERVICES LTD	285 000	303	Kolabel Tech Service Ltd	15 000
132	Gyata-Gere Stone & Crushing Ltd	278 440	304	Union Benefit Trading Ltd	15 000
133	Foundation Solid Ltd	270 000	305	Associated Minerals Resources	12 000
134	Minor Metals & Minerals Ltd.	255 280	306	Bathols Nig. Ltd	12 000
135	SHINCO NIG.LTD ARGUNGU	250 000	307	Estkay Dee Ventures	11 750
136	Aba Dredgers Asso.	240 000	308	Daronas Ltd	10 300
137	SAAB QUARRY & INV.	237 250	309	SUNMIBAYO VENTURES	10 000
138	Gambo Benjamin	235 000	310	AROWOSHE LATERITE AND FILLING ENTERPRISES.	10 000
139	CONSTRUCTION PRODUCT NIG. LTD	232 992	311	CHIMELEM	10 000
140	Fossil Const Co. Nig. Ltd	230 000	312	KAJOLA SAND SELLERS ASSOCIATION	10 000
141	CIBI Nig. Ltd.	228 217	313	Maitamani Eng. Tech Ltd	10 000
142	TOBETT INVST. LTD.	228 000	314	Marvell B. L.	10 000
143	BLUE LAGOON GLOBAL CONCEPT LTD	225 000	315	MOHAMMED ABBE RAPHEW	10 000
144	Granite Producers Association	220 000	316	MOHAMMED SANI & CO	10 000
145	Allied Bond Stand. Co	215 000	317	MUNACO STONE DTM	10 000
146	KRISJAM INVESTMENT LIMITED	215 000	318	Nicollela Mines Ltd.	10 000
147	GOLDEN LAND RES	206 000	319	OLADIPO ADISA	10 000
148	GESSE ENG.LTD	201 000	320	STONE BREAKER	10 000
149	HAJAIG CONSTRUCTION (NIG) LTD	200 000	321	ALH. HAMZA MAGAJI ZAINAWA	9 000
150	AUDU YARO SAUNA	200 000	322	LABARAN TOKARAWA	7 000
151	Kiyawa Galadanchii	200 000	323	Cerkines Nig Ltd	7 000

N°	Companies	Royalty paid (NGN) 2013	N°	Companies	Royalty paid (NGN) 2013
152	CONST. NIG. LTD	200 000	324	Sari Nakayam Int'l Ltd	6 800
153	Deo. Resource Ltd.	200 000	325	BOSSLINKS COMM. LTD.	5 000
154	Kiyawa Zarara	200 000	326	GARBA ONNA	5 000
155	UMUOGHARA MCS	200 000	327	Global Ventures	5 000
156	Sunshine Quarry Nig. Ltd.	182 000	328	MOHD HARUNA	5 000
157	ISOKO BEACH OWNERS	180 000	329	Ma'am Global Mining & Pet, Coop.	4 500
158	Taishun Ind. Ltd.	177 200	330	Mr. Min-Li	4 100
159	DEDEY INTE	170 000	331	Sodex Mines Ltd	3 000
160	Ugya Dev. Co. Ltd.	170 000	332	Mafatsa Duwatsu	3 000
161	ASIEKWU BROS ASSO. NIG LTD	170 000	333	Ndulde Geometal Ltd.	3 000
162	A.Y.U	167 320	334	Vanlalam Mines	3 000
163	N.N.J.O MITCHEL CO. LTD	160 000	335	Alh. Ali	2 500
164	GAREWA CONTRACTORS	160 000	336	RAHAMA MCS	2 000
165	MILE & BEACH	160 000	337	MAZAN GARI MCS	2 000
166	KWALE SAND DEALERS	160 000	338	Alh. Musa	2 000
167	Hebron Cares Ltd.	159 000	339	JAHUWA MCS LTD	2 000
168	BALLESTER MINING	156 000	340	Abubakar A.	1 000
169	OHIL GLOBAL MINING CO NIG LTD	150 770	341	Alhassan Usman	1 000
170	MASTER ROCK LTD	150 000	342	Nobeles Int. & Scenety Co. Ltd	1 000
171	DADA GLOBAL RES	150 000	343	Aldanhais Invt. Ltd	400
172	AWELLE CHUKWUKA M.P.C.S	150 000			

Annex 10: Reconciliation sheets by company

Company name: Dangote Cement Plc

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		23,128,051,292	(4,083,554,027)	19,044,497,265	15,996,135,597	(995,031)	15,995,140,566	3,049,356,699
1- Federal Inland Revenue Services (FIRS)		19,693,656,704	(4,083,105,585)	15,610,551,119	15,583,008,871	-	15,583,008,871	27,542,248
1.1	Value Added Tax (VAT)	16,704,647,177	(3,899,393,635)	12,805,253,542	12,522,988,984	-	12,522,988,984	282,264,558
1.2	Corporate Income Tax (CIT)	1,939,301,000	(48,936,671)	1,890,364,329	1,890,364,332	-	1,890,364,332	(3)
1.3	Education Tax	48,937,911	-	48,937,911	48,937,911	-	48,937,911	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	1,000,770,616	(134,775,279)	865,995,337	1,120,717,644	-	1,120,717,644	(254,722,307)
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		2,125,000	-	2,125,000	25,689,000	2,125,000	27,814,000	(25,689,000)
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	2,125,000	-	2,125,000	25,689,000	2,125,000	27,814,000	(25,689,000)
2.3	Mining title(s) fee for processing of renew al application	-	-	-	-	-	-	-
2.4	Penalty fee for late renew al of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		383,856,137	(448,442)	383,407,695	387,437,726	(3,120,031)	384,317,695	(910,000)
3.1	Royalty	383,696,137	(448,442)	383,247,695	386,367,726	(3,120,031)	383,247,695	-
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to posses and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	40,000	-	40,000	-	-	-	40,000
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	20,000	-	20,000	-	-	-	20,000
3.14	Explosives magazine licence	100,000	-	100,000	-	-	-	100,000
3.15	Others	-	-	-	1,070,000	-	1,070,000	(1,070,000)
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		3,048,413,451	-	3,048,413,451	-	-	-	3,048,413,451
5.1	Customs Duties	3,048,413,451	-	3,048,413,451	-	-	-	3,048,413,451
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		23,128,051,292	(4,083,554,027)	19,044,497,265	15,996,135,597	(995,031)	15,995,140,566	3,049,356,699

Company name: Lafarge Cement WAPCO Nigeria Plc

Reporting period: 2013

N° Description of Payment	Per Company			Per Government			Final difference
	Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues	5 362 982 146	700 000	5 363 682 146	5 226 302 144	432 810 232	5 659 112 376	(295 430 230)
1- Federal Inland Revenue Services (FIRS)	4 989 541 116	1 000 000	4 990 541 116	5 090 404 824	432 810 232	5 523 215 056	(532 673 940)
1.1 Value Added Tax (VAT)	2 540 652 829	144 270 077	2 684 922 906	2 707 163 504	144 270 077	2 851 433 581	(166 510 675)
1.2 Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3 Education Tax	231 802 816	-	231 802 816	231 802 816	-	231 802 816	-
1.4 PAYE (FCT)	-	-	-	-	-	-	-
1.5 Withholding Tax	1 785 275 239	288 540 155	2 073 815 394	2 151 438 504	288 540 155	2 439 978 659	(366 163 265)
1.6 Others (FIRS)	431 810 232	(431 810 232)	-	-	-	-	-
2- Mining Cadastre Office (MCO)	3 975 000	(300 000)	3 675 000	3 675 000	-	3 675 000	-
2.1 Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2 Mining titles(s) annual service fees	3 975 000	(300 000)	3 675 000	3 675 000	-	3 675 000	-
2.3 Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4 Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5 Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6 Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7 Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8 Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9 Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10 Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11 Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12 Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13 Search fee/due diligence	-	-	-	-	-	-	-
2.14 Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)	131 942 320	-	131 942 320	132 222 320	-	132 222 320	(280 000)
3.1 Royalty	131 772 320	-	131 772 320	131 772 320	-	131 772 320	-
3.2 Permit to deposit tailings	-	-	-	-	-	-	-
3.3 Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4 Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5 Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6 Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7 Permit to import explosives	-	-	-	-	-	-	-
3.8 Blasting certificates	60 000	-	60 000	-	-	-	60 000
3.9 Licence to manufacture explosives	-	-	-	-	-	-	-
3.10 Permit to erect a magazine	-	-	-	-	-	-	-
3.11 Licence to buy explosives	40 000	-	40 000	-	-	-	40 000
3.12 Licence to sell explosives	-	-	-	-	-	-	-
3.13 Permit to use ANFO	-	-	-	-	-	-	-
3.14 Explosives magazine licence	70 000	-	70 000	-	-	-	70 000
3.15 Others	-	-	-	450 000	-	450 000	(450 000)
4- Federal Ministry of Finance	-	-	-	-	-	-	-
4.1 Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)	237 523 710	-	237 523 710	-	-	-	237 523 710
5.1 Customs Duties	124 144 639	-	124 144 639	-	-	-	124 144 639
5.2 Excise Duties	-	-	-	-	-	-	-
5.3 Import Duties	-	-	-	-	-	-	-
5.4 Pre-shipment/Destination Fees	12 143 204	-	12 143 204	-	-	-	12 143 204
5.5 Others (NCS)	101 235 867	-	101 235 867	-	-	-	101 235 867
Total payments	5 362 982 146	700 000	5 363 682 146	5 226 302 144	432 810 232	5 659 112 376	(295 430 230)

Company name: Julius Berger Nig. Plc

Reporting period: 2013

N° Description of Payment	Per Company			Per Government			Final difference
	Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues	27 312 014 675	(27 218 476 845)	93 537 830	18 972 388 577	(18 877 005 132)	95 383 445	(1 845 615)
1- Federal Inland Revenue Services (FIRS)	21 454 886 689	(21 454 886 689)	-	18 877 005 132	(18 877 005 132)	-	-
1.1 Value Added Tax (VAT)	15 440 658 665	(15 440 658 665)	-	15 440 658 665	(15 440 658 665)	-	-
1.2 Corporate Income Tax (CIT)	2 855 039 000	(2 855 039 000)	-	2 855 039 381	(2 855 039 381)	-	-
1.3 Education Tax	451 071 693	(451 071 693)	-	451 071 693	(451 071 693)	-	-
1.4 PAYE (FCT)	-	-	-	-	-	-	-
1.5 Withholding Tax	2 708 117 331	(2 708 117 331)	-	130 235 393	(130 235 393)	-	-
1.6 Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)	2 240 000	100 000	2 340 000	2 340 000	-	2 340 000	-
2.1 Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2 Mining titles(s) annual service fees	2 240 000	100 000	2 340 000	2 340 000	-	2 340 000	-
2.3 Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4 Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5 Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6 Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7 Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8 Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9 Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10 Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11 Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12 Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13 Search fee/duo diligence	-	-	-	-	-	-	-
2.14 Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)	91 197 830	-	91 197 830	93 043 445	-	93 043 445	(1 845 615)
3.1 Royalty	90 277 830	-	90 277 830	92 263 445	-	92 263 445	(1 985 615)
3.2 Permit to deposit tailings	-	-	-	-	-	-	-
3.3 Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4 Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5 Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6 Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7 Permit to import explosives	-	-	-	-	-	-	-
3.8 Blasting certificates	440 000	-	440 000	-	-	-	440 000
3.9 Licence to manufacture explosives	-	-	-	-	-	-	-
3.10 Permit to erect a magazine	-	-	-	-	-	-	-
3.11 Licence to buy explosives	300 000	-	300 000	-	-	-	300 000
3.12 Licence to sell explosives	-	-	-	-	-	-	-
3.13 Permit to use ANFO	-	-	-	-	-	-	-
3.14 Explosives magazine licence	180 000	-	180 000	-	-	-	180 000
3.15 Others	-	-	-	780 000	-	780 000	(780 000)
4- Federal Ministry of Finance	-	-	-	-	-	-	-
4.1 Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)	5 763 690 156	(5 763 690 156)	-	-	-	-	-
5.1 Customs Duties	5 763 690 156	(5 763 690 156)	-	-	-	-	-
5.2 Excise Duties	-	-	-	-	-	-	-
5.3 Import Duties	-	-	-	-	-	-	-
5.4 Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5 Others (NCS)	-	-	-	-	-	-	-
Total payments	27 312 014 675	(27 218 476 845)	93 537 830	18 972 388 577	(18 877 005 132)	95 383 445	(1 845 615)

Company name: United Cement Nig. Ltd

Reporting period: 2013

N° Description of Payment	Per Company			Per Government			Final difference
	Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues	2 922 616 122	(6 519 736)	2 916 096 386	59 293 512	2 009 828 791	2 069 122 303	846 974 083
1- Federal Inland Revenue Services (FIRS)	2 578 515 950	-	2 578 515 950	-	2 009 828 791	2 009 828 791	568 687 159
1.1 Value Added Tax (VAT)	1 250 824 453	-	1 250 824 453	-	1 252 824 446.00	1 252 824 446	(1 999 993)
1.2 Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3 Education Tax	-	-	-	-	-	-	-
1.4 PAYE (FCT)	-	-	-	-	-	-	-
1.5 Withholding Tax	757 004 347	-	757 004 347	-	757 004 345	757 004 345	2
1.6 Others (FIRS)	570 687 150	-	570 687 150	-	-	-	570 687 150
2- Mining Cadastre Office (MCO)	-	-	-	-	-	-	-
2.1 Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2 Mining titles(s) annual service fees	-	-	-	-	-	-	-
2.3 Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4 Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5 Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6 Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7 Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8 Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9 Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10 Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11 Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12 Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13 Search fee/due diligence	-	-	-	-	-	-	-
2.14 Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)	65 909 142	(6 519 736)	59 389 406	59 293 512	-	59 293 512	95 894
3.1 Royalty	65 909 142	(6 649 736)	59 259 406	59 163 512	-	59 163 512	95 894
3.2 Permit to deposit tailings	-	-	-	-	-	-	-
3.3 Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4 Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5 Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6 Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7 Permit to import explosives	-	-	-	-	-	-	-
3.8 Blasting certificates	-	20 000	20 000	-	20 000	20 000	-
3.9 Licence to manufacture explosives	-	-	-	-	-	-	-
3.10 Permit to erect a magazine	-	-	-	-	-	-	-
3.11 Licence to buy explosives	-	10 000	10 000	-	10 000	10 000	-
3.12 Licence to sell explosives	-	-	-	-	-	-	-
3.13 Permit to use ANFO	-	-	-	-	-	-	-
3.14 Explosives magazine licence	-	100 000	100 000	-	100 000	100 000	-
3.15 Others	-	-	-	130 000	(130 000)	-	-
4- Federal Ministry of Finance	-	-	-	-	-	-	-
4.1 Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)	278 191 030	-	278 191 030	-	-	-	278 191 030
5.1 Customs Duties	278 191 030	-	278 191 030	-	-	-	278 191 030
5.2 Excise Duties	-	-	-	-	-	-	-
5.3 Import Duties	-	-	-	-	-	-	-
5.4 Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5 Others (NCS)	-	-	-	-	-	-	-
Total payments	2 922 616 122	(6 519 736)	2 916 096 386	59 293 512	2 009 828 791	2 069 122 303	846 974 083

Company name: RCC Nig. Ltd

Reporting period: 2013

N° Description of Payment	Per Company			Per Government			Final difference
	Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues	1 057 555 637	(1 017 257 850)	40 297 787	3 780 735 733	(3 741 364 174)	39 371 559	926 228
1- Federal Inland Revenue Services (FIRS)	1 017 257 850	(1 017 257 850)	-	3 741 364 174	(3 741 364 174)	-	-
1.1 Value Added Tax (VAT)	3 967 914	(3 967 914)	-	604 357 025	(604 357 025)	-	-
1.2 Corporate Income Tax (CIT)	712 773 171	(712 773 171)	-	2 890 720 039	(2 890 720 039)	-	-
1.3 Education Tax	272 747 309	(272 747 309)	-	246 287 110	(246 287 110)	-	-
1.4 PAYE (FCT)	-	-	-	-	-	-	-
1.5 Withholding Tax	27 769 456	(27 769 456)	-	-	-	-	-
1.6 Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)	680 000	-	680 000	340 000	-	340 000	340 000
2.1 Mining titles(s) application processing fee	20 000	-	20 000	-	-	-	20 000
2.2 Mining titles(s) annual service fees	660 000	-	660 000	340 000	-	340 000	320 000
2.3 Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4 Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5 Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6 Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7 Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8 Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9 Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10 Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11 Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12 Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13 Search fee/due diligence	-	-	-	-	-	-	-
2.14 Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)	39 617 787	-	39 617 787	39 031 559	-	39 031 559	586 228
3.1 Royalty	38 907 787	-	38 907 787	38 251 559	-	38 251 559	656 228
3.2 Permit to deposit tailings	-	-	-	-	-	-	-
3.3 Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4 Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5 Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6 Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7 Permit to import explosives	-	-	-	-	-	-	-
3.8 Blasting certificates	30 000	-	30 000	-	-	-	30 000
3.9 Licence to manufacture explosives	-	-	-	-	-	-	-
3.10 Permit to erect a magazine	240 000	-	240 000	-	-	-	240 000
3.11 Licence to buy explosives	120 000	-	120 000	-	-	-	120 000
3.12 Licence to sell explosives	-	-	-	-	-	-	-
3.13 Permit to use ANFO	20 000	-	20 000	-	-	-	20 000
3.14 Explosives magazine licence	300 000	-	300 000	-	-	-	300 000
3.15 Others	-	-	-	780 000	-	780 000	(780 000)
4- Federal Ministry of Finance	-	-	-	-	-	-	-
4.1 Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)	-	-	-	-	-	-	-
5.1 Customs Duties	-	-	-	-	-	-	-
5.2 Excise Duties	-	-	-	-	-	-	-
5.3 Import Duties	-	-	-	-	-	-	-
5.4 Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5 Others (NCS)	-	-	-	-	-	-	-
Total payments	1 057 555 637	(1 017 257 850)	40 297 787	3 780 735 733	(3 741 364 174)	39 371 559	926 228

Company name: Dantata & Sawoe C

Reporting period: 2013

N° Description of Payment	Per Company			Per Government			Final difference
	Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues	2 376 205 224	(2 352 937 929)	23 267 295	393 421 051	(370 163 756)	23 257 295	10 000
1- Federal Inland Revenue Services (FIRS)	2 187 607 377	(2 187 607 377)	-	370 683 756	(370 683 756)	-	-
1.1 Value Added Tax (VAT)	1 322 382 184	(1 322 382 184)	-	-	-	-	-
1.2 Corporate Income Tax (CIT)	505 323 658	(505 323 658)	-	308 636 463	(308 636 463)	-	-
1.3 Education Tax	64 854 191	(64 854 191)	-	61 727 293	(61 727 293)	-	-
1.4 PAYE (FCT)	226 880 207	(226 880 207)	-	-	-	-	-
1.5 Withholding Tax	68 167 137	(68 167 137)	-	320 000	(320 000)	-	-
1.6 Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)	770 000	100 000	870 000	320 000	520 000	840 000	30 000
2.1 Mining titles(s) application processing fee	20 000	-	20 000	-	-	-	20 000
2.2 Mining titles(s) annual service fees	740 000	100 000	840 000	320 000	520 000	840 000	-
2.3 Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4 Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5 Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6 Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7 Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8 Application for surrender mining titles fees	10 000	-	10 000	-	-	-	10 000
2.9 Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10 Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11 Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12 Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13 Search fee/due diligence	-	-	-	-	-	-	-
2.14 Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)	22 397 295	-	22 397 295	22 417 295	-	22 417 295	(20 000)
3.1 Royalty	22 227 295	-	22 227 295	22 227 295	-	22 227 295	-
3.2 Permit to deposit tailings	-	-	-	-	-	-	-
3.3 Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4 Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5 Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6 Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7 Permit to import explosives	-	-	-	-	-	-	-
3.8 Blasting certificates	20 000	-	20 000	-	-	-	20 000
3.9 Licence to manufacture explosives	-	-	-	-	-	-	-
3.10 Permit to erect a magazine	-	-	-	-	-	-	-
3.11 Licence to buy explosives	50 000	-	50 000	-	-	-	50 000
3.12 Licence to sell explosives	-	-	-	-	-	-	-
3.13 Permit to use ANFO	-	-	-	-	-	-	-
3.14 Explosives magazine licence	100 000	-	100 000	-	-	-	100 000
3.15 Others	-	-	-	190 000	-	190 000	(190 000)
4- Federal Ministry of Finance	-	-	-	-	-	-	-
4.1 Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)	165 430 552	(165 430 552)	-	-	-	-	-
5.1 Customs Duties	165 430 552	(165 430 552)	-	-	-	-	-
5.2 Excise Duties	-	-	-	-	-	-	-
5.3 Import Duties	-	-	-	-	-	-	-
5.4 Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5 Others (NCS)	-	-	-	-	-	-	-
Total payments	2 376 205 224	(2 352 937 929)	23 267 295	393 421 051	(370 163 756)	23 257 295	10 000

Company name: Setraco

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		1 368 087 274	(1 342 948 213)	25 139 061	1 027 060 429	(981 682 923)	45 377 506	(20 238 445)
1- Federal Inland Revenue Services (FIRS)		1 345 196 320	(1 345 196 320)	-	981 682 923	(981 682 923)	-	-
1.1	Value Added Tax (VAT)	7 592 605	(7 592 605)	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	1 009 483 459	(1 009 483 459)	-	800 909 243	(800 909 243)	-	-
1.3	Education Tax	202 195 780	(202 195 780)	-	180 773 680	(180 773 680)	-	-
1.4	PAYE (FCT)	125 924 476	(125 924 476)	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	-	-	180 000	-	180 000	(180 000)
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	180 000	-	180 000	(180 000)
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		22 890 954	2 248 107	25 139 061	45 197 506	-	45 197 506	(20 058 445)
3.1	Royalty	22 660 954	2 248 107	24 909 061	44 537 506	-	44 537 506	(19 628 445)
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	40 000	-	40 000	-	-	-	40 000
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	190 000	-	190 000	-	-	-	190 000
3.15	Others	-	-	-	660 000	-	660 000	(660 000)
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		1 368 087 274	(1 342 948 213)	25 139 061	1 027 060 429	(981 682 923)	45 377 506	(20 238 445)

Company name: **Crushed Rock Ind. Ltd**Reporting period: **2013**

N° Description of Payment	Per Company			Per Government			Final difference
	Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues	233 309 150	446 950	233 756 100	212 921 985	877 230	213 799 215	19 956 885
1- Federal Inland Revenue Services (FIRS)	188 538 650	-	188 538 650	164 336 765	-	164 336 765	24 201 885
1.1 Value Added Tax (VAT)	135 643 719	-	135 643 719	72 503 465	-	72 503 465	63 140 254
1.2 Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3 Education Tax	4 206 545	-	4 206 545	4 206 545	-	4 206 545	-
1.4 PAYE (FCT)	-	-	-	-	-	-	-
1.5 Withholding Tax	48 688 386	-	48 688 386	87 626 755	-	87 626 755	(38 938 369)
1.6 Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)	-	-	-	3 565 000	-	3 565 000	(3 565 000)
2.1 Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2 Mining titles(s) annual service fees	-	-	-	3 565 000	-	3 565 000	(3 565 000)
2.3 Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4 Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5 Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6 Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7 Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8 Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9 Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10 Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11 Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12 Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13 Search fee/due diligence	-	-	-	-	-	-	-
2.14 Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)	44 770 500	446 950	45 217 450	45 020 220	877 230	45 897 450	(680 000)
3.1 Royalty	44 770 500	446 950	45 217 450	44 340 220	877 230	45 217 450	-
3.2 Permit to deposit tailings	-	-	-	-	-	-	-
3.3 Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4 Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5 Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6 Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7 Permit to import explosives	-	-	-	-	-	-	-
3.8 Blasting certificates	-	-	-	-	-	-	-
3.9 Licence to manufacture explosives	-	-	-	-	-	-	-
3.10 Permit to erect a magazine	-	-	-	-	-	-	-
3.11 Licence to buy explosives	-	-	-	-	-	-	-
3.12 Licence to sell explosives	-	-	-	-	-	-	-
3.13 Permit to use ANFO	-	-	-	-	-	-	-
3.14 Explosives magazine licence	-	-	-	-	-	-	-
3.15 Others	-	-	-	680 000	-	680 000	(680 000)
4- Federal Ministry of Finance	-	-	-	-	-	-	-
4.1 Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)	-	-	-	-	-	-	-
5.1 Customs Duties	-	-	-	-	-	-	-
5.2 Excise Duties	-	-	-	-	-	-	-
5.3 Import Duties	-	-	-	-	-	-	-
5.4 Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5 Others (NCS)	-	-	-	-	-	-	-
Total payments	233 309 150	446 950	233 756 100	212 921 985	877 230	213 799 215	19 956 885

Company name: AshakaCem Plc

Reporting period: 2013

N° Description of Payment	Per Company			Per Government			Final difference
	Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues	3 072 401 196	(26 471 245)	3 045 929 951	2 024 858 315	939 468 105	2 964 326 420	81 603 531
1- Federal Inland Revenue Services (FIRS)	2 957 603 038	(32 118 795)	2 925 484 243	1 992 436 317	933 051 030	2 925 487 347	(3 104)
1.1 Value Added Tax (VAT)	807 752 332	(40 519 796)	767 232 536		767 232 536	767 232 536	-
1.2 Corporate Income Tax (CIT)	1 826 642 439	-	1 826 642 439	1 826 645 543	-	1 826 645 543	(3 104)
1.3 Education Tax	165 790 774	-	165 790 774	165 790 774	-	165 790 774	-
1.4 PAYE (FCT)	157 417 493	8 401 001	165 818 494		165 818 494	165 818 494	-
1.5 Withholding Tax	-	-	-		-	-	-
1.6 Others (FIRS)	-	-	-		-	-	-
2- Mining Cadastre Office (MCO)	4 620 000	600 000	5 220 000	5 200 000	20 000	5 220 000	-
2.1 Mining titles(s) application processing fee	20 000	-	20 000		20 000	20 000	-
2.2 Mining titles(s) annual service fees	4 600 000	600 000	5 200 000	5 200 000	-	5 200 000	-
2.3 Mining title(s) fee for processing of renewal application	-	-	-		-	-	-
2.4 Penalty fee for late renewal of mining titles (application)	-	-	-		-	-	-
2.5 Fees for application for enlargement (processing) of mining titles	-	-	-		-	-	-
2.6 Application for relinquishment of mining title fees	-	-	-		-	-	-
2.7 Application for transfer mining titles fees	-	-	-		-	-	-
2.8 Application for surrender mining titles fees	-	-	-		-	-	-
2.9 Application for consolidation mining titles fees	-	-	-		-	-	-
2.10 Fees for application to endorse additional mineral	-	-	-		-	-	-
2.11 Fees for application for certified true copy of lost certificate of mining title	-	-	-		-	-	-
2.12 Fees for application for amendment of documents	-	-	-		-	-	-
2.13 Search fee/due diligence	-	-	-		-	-	-
2.14 Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-		-	-	-
3- Mines Inspectorate Department (MID)	28 571 523	5 047 550	33 619 073	27 221 998	6 397 075	33 619 073	-
3.1 Royalty	28 391 523	5 017 550	33 409 073	27 201 998	6 207 075	33 409 073	-
3.2 Permit to deposit tailings	-	-	-		-	-	-
3.3 Permit to export minerals for commercial purposes	-	-	-		-	-	-
3.4 Permit to export minerals samples for analysis	-	-	-		-	-	-
3.5 Permit to possess and purchase minerals	-	-	-		-	-	-
3.6 Registration of accredited agents for movement of minerals	-	-	-		-	-	-
3.7 Permit to import explosives	-	-	-		-	-	-
3.8 Blasting certificates	50 000	-	50 000		50 000	50 000	-
3.9 Licence to manufacture explosives	-	-	-		-	-	-
3.10 Permit to erect a magazine	-	-	-		-	-	-
3.11 Licence to buy explosives	30 000	10 000	40 000		40 000	40 000	-
3.12 Licence to sell explosives	-	-	-		-	-	-
3.13 Permit to use ANFO	-	20 000	20 000		20 000	20 000	-
3.14 Explosives magazine licence	100 000	-	100 000		100 000	100 000	-
3.15 Others	-	-	-	20 000	(20 000)	-	-
4- Federal Ministry of Finance	-	-	-	-	-	-	-
4.1 Dividend from Government Investment (Shares)	-	-	-		-	-	-
5- Nigeria Customs Service (NCS)	81 606 635	-	81 606 635	-	-	-	81 606 635
5.1 Customs Duties	-	-	-		-	-	-
5.2 Excise Duties	-	-	-		-	-	-
5.3 Import Duties	81 606 635	-	81 606 635		-	-	81 606 635
5.4 Pre-shipment/Destination Fees	-	-	-		-	-	-
5.5 Others (NCS)	-	-	-		-	-	-
Total payments	3 072 401 196	(26 471 245)	3 045 929 951	2 024 858 315	939 468 105	2 964 326 420	81 603 531

Company name: Zeberced Nig. Ltd

Reporting period: 2013

N° Description of Payment	Per Company			Per Government			Final difference
	Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues	37 327 220	(271 920)	37 055 300	9 462 727	2 242 280	11 705 007	25 350 293
1- Federal Inland Revenue Services (FIRS)	25 350 293	-	25 350 293	-	-	-	25 350 293
1.1 Value Added Tax (VAT)	22 312 058	-	22 312 058	-	-	-	22 312 058
1.2 Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3 Education Tax	-	-	-	-	-	-	-
1.4 PAYE (FCT)	3 038 235	-	3 038 235	-	-	-	3 038 235
1.5 Withholding Tax	-	-	-	-	-	-	-
1.6 Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)	-	-	-	-	-	-	-
2.1 Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2 Mining titles(s) annual service fees	-	-	-	-	-	-	-
2.3 Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4 Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5 Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6 Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7 Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8 Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9 Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10 Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11 Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12 Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13 Search fee/due diligence	-	-	-	-	-	-	-
2.14 Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)	11 976 927	(271 920)	11 705 007	9 462 727	2 242 280	11 705 007	-
3.1 Royalty	11 976 927	(441 920)	11 535 007	9 292 727	2 242 280	11 535 007	-
3.2 Permit to deposit tailings	-	-	-	-	-	-	-
3.3 Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4 Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5 Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6 Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7 Permit to import explosives	-	-	-	-	-	-	-
3.8 Blasting certificates	-	-	-	-	-	-	-
3.9 Licence to manufacture explosives	-	-	-	-	-	-	-
3.10 Permit to erect a magazine	-	-	-	-	-	-	-
3.11 Licence to buy explosives	-	20 000	20 000	20 000	-	20 000	-
3.12 Licence to sell explosives	-	-	-	-	-	-	-
3.13 Permit to use ANFO	-	-	-	-	-	-	-
3.14 Explosives magazine licence	-	150 000	150 000	150 000	-	150 000	-
3.15 Others	-	-	-	-	-	-	-
4- Federal Ministry of Finance	-	-	-	-	-	-	-
4.1 Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)	-	-	-	-	-	-	-
5.1 Customs Duties	-	-	-	-	-	-	-
5.2 Excise Duties	-	-	-	-	-	-	-
5.3 Import Duties	-	-	-	-	-	-	-
5.4 Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5 Others (NCS)	-	-	-	-	-	-	-
Total payments	37 327 220	(271 920)	37 055 300	9 462 727	2 242 280	11 705 007	25 350 293

Company name: Ratcon Construction Co. Ltd.

Reporting period: 2013

N° Description of Payment	Per Company			Per Government			Final difference
	Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues	318 349 167	6 305 622	324 654 789	103 111 941	319 598	103 431 539	221 223 250
1- Federal Inland Revenue Services (FIRS)	181 695 575	-	181 695 575	75 871 843	-	75 871 843	105 823 732
1.1 Value Added Tax (VAT)	76 464 511	-	76 464 511	-	-	-	76 464 511
1.2 Corporate Income Tax (CIT)	63 226 536	-	63 226 536	63 226 536	-	63 226 536	-
1.3 Education Tax	12 643 307	-	12 643 307	12 645 307	-	12 645 307	(2 000)
1.4 PAYE (FCT)	-	-	-	-	-	-	-
1.5 Withholding Tax	29 361 221	-	29 361 221	-	-	-	29 361 221
1.6 Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)	350 000	(230 000)	120 000	100 000	-	100 000	20 000
2.1 Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2 Mining titles(s) annual service fees	200 000	(100 000)	100 000	100 000	-	100 000	-
2.3 Mining title(s) fee for processing of renewal application	50 000	(30 000)	20 000	-	-	-	20 000
2.4 Penalty fee for late renewal of mining titles (application)	100 000	(100 000)	-	-	-	-	-
2.5 Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6 Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7 Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8 Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9 Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10 Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11 Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12 Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13 Search fee/due diligence	-	-	-	-	-	-	-
2.14 Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)	10 969 075	6 535 622	17 504 697	27 140 098	319 598	27 459 696	(9 954 999)
3.1 Royalty	10 729 075	6 535 622	17 264 697	26 700 098	319 598	27 019 696	(9 754 999)
3.2 Permit to deposit tailings	-	-	-	-	-	-	-
3.3 Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4 Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5 Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6 Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7 Permit to import explosives	-	-	-	-	-	-	-
3.8 Blasting certificates	110 000	-	110 000	-	-	-	110 000
3.9 Licence to manufacture explosives	-	-	-	-	-	-	-
3.10 Permit to erect a magazine	-	-	-	-	-	-	-
3.11 Licence to buy explosives	40 000	-	40 000	-	-	-	40 000
3.12 Licence to sell explosives	-	-	-	-	-	-	-
3.13 Permit to use ANFO	20 000	-	20 000	-	-	-	20 000
3.14 Explosives magazine licence	70 000	-	70 000	-	-	-	70 000
3.15 Others	-	-	-	440 000	-	440 000	(440 000)
4- Federal Ministry of Finance	-	-	-	-	-	-	-
4.1 Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)	125 334 517	-	125 334 517	-	-	-	125 334 517
5.1 Customs Duties	125 334 517	-	125 334 517	-	-	-	125 334 517
5.2 Excise Duties	-	-	-	-	-	-	-
5.3 Import Duties	-	-	-	-	-	-	-
5.4 Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5 Others (NCS)	-	-	-	-	-	-	-
Total payments	318 349 167	6 305 622	324 654 789	103 111 941	319 598	103 431 539	221 223 250

Company name: Arab Contractors Nig. Ltd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		180 000	31 375 465	31 555 465	836 914 725	(803 524 111)	33 390 614	(1 835 149)
1- Federal Inland Revenue Services (FIRS)		-	-	-	803 524 111	(803 524 111)	-	-
1.1	Value Added Tax (VAT)	-	-	-	165 849 827	(165 849 827)	-	-
1.2	Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3	Education Tax	-	-	-	117 740 116	(117 740 116)	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	519 934 168	(519 934 168)	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		20 000	-	20 000	20 000	-	20 000	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	20 000	-	20 000	20 000	-	20 000	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/duel diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		160 000	31 375 465	31 535 465	33 370 614	-	33 370 614	(1 835 149)
3.1	Royalty	-	31 375 465	31 375 465	33 210 614	-	33 210 614	(1 835 149)
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	40 000	-	40 000	40 000	-	40 000	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	20 000	-	20 000	20 000	-	20 000	-
3.14	Explosives magazine licence	100 000	-	100 000	100 000	-	100 000	-
3.15	Others	-	-	-	-	-	-	-
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		180 000	31 375 465	31 555 465	836 914 725	(803 524 111)	33 390 614	(1 835 149)

Company name: P.W. Nig. Ltd

Reporting period: 2013

N° Description of Payment	Per Company			Per Government			Final difference
	Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues	3 709 300 649	(3 692 697 275)	16 603 374	824 215 953	(804 095 750)	20 120 203	(3 516 829)
1- Federal Inland Revenue Services (FIRS)	3 693 696 832	(3 693 696 832)	-	804 155 750	(804 155 750)	-	-
1.1 Value Added Tax (VAT)	2 729 503 704	(2 729 503 704)	-	70 389 746	(70 389 746)	-	-
1.2 Corporate Income Tax (CIT)	687 764 910	(687 764 910)	-	687 764 910	(687 764 910)	-	-
1.3 Education Tax	45 850 994	(45 850 994)	-	45 850 994	(45 850 994)	-	-
1.4 PAYE (FCT)	-	-	-	-	-	-	-
1.5 Withholding Tax	230 577 224	(230 577 224)	-	-	-	-	-
1.6 Others (FIRS)	-	-	-	150 100	(150 100)	-	-
2- Mining Cadastre Office (MCO)	60 000	-	60 000	-	60 000	60 000	-
2.1 Mining titles(s) application processing fee	60 000	-	60 000	-	60 000	60 000	-
2.2 Mining titles(s) annual service fees	-	-	-	-	-	-	-
2.3 Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4 Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5 Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6 Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7 Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8 Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9 Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10 Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11 Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12 Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13 Search fee/due diligence	-	-	-	-	-	-	-
2.14 Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)	15 543 817	999 557	16 543 374	20 060 203	-	20 060 203	(3 516 829)
3.1 Royalty	14 563 817	999 557	15 563 374	18 900 203	-	18 900 203	(3 336 829)
3.2 Permit to deposit tailings	-	-	-	-	-	-	-
3.3 Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4 Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5 Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6 Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7 Permit to import explosives	-	-	-	-	-	-	-
3.8 Blasting certificates	60 000	-	60 000	-	-	-	60 000
3.9 Licence to manufacture explosives	-	-	-	-	-	-	-
3.10 Permit to erect a magazine	180 000	-	180 000	-	-	-	180 000
3.11 Licence to buy explosives	250 000	-	250 000	-	-	-	250 000
3.12 Licence to sell explosives	-	-	-	-	-	-	-
3.13 Permit to use ANFO	-	-	-	-	-	-	-
3.14 Explosives magazine licence	490 000	-	490 000	-	-	-	490 000
3.15 Others	-	-	-	1 160 000	-	1 160 000	(1 160 000)
4- Federal Ministry of Finance	-	-	-	-	-	-	-
4.1 Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)	-	-	-	-	-	-	-
5.1 Customs Duties	-	-	-	-	-	-	-
5.2 Excise Duties	-	-	-	-	-	-	-
5.3 Import Duties	-	-	-	-	-	-	-
5.4 Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5 Others (NCS)	-	-	-	-	-	-	-
Total payments	3 709 300 649	(3 692 697 275)	16 603 374	824 215 953	(804 095 750)	20 120 203	(3 516 829)

Company name: CCNN Plc

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		1 127 060 901	(71 441 812)	1 055 619 089	1 297 837 964	1 628 075	1 299 466 039	(243 846 950)
1- Federal Inland Revenue Services (FIRS)		1 107 738 826	(73 169 262)	1 034 569 564	1 278 416 514	-	1 278 416 514	(243 846 950)
1.1	Value Added Tax (VAT)	696 225 981	(63 503 866)	632 722 115	859 683 967	-	859 683 967	(226 961 852)
1.2	Corporate Income Tax (CIT)	260 964 261	-	260 964 261	273 018 693	-	273 018 693	(12 054 432)
1.3	Education Tax	51 407 608	(9 665 396)	41 742 212	43 501 281	-	43 501 281	(1 759 069)
1.4	PAYE (FCT)	88 050	-	88 050	-	-	-	88 050
1.5	Withholding Tax	99 052 926	-	99 052 926	102 212 573	-	102 212 573	(3 159 647)
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		2 336 000	-	2 336 000	1 386 000	950 000	2 336 000	-
2.1	Mining titles(s) application processing fee	1 386 000	(1 386 000)	-	-	-	-	-
2.2	Mining titles(s) annual service fees	950 000	1 386 000	2 336 000	1 386 000	950 000	2 336 000	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		16 986 075	1 727 450	18 713 525	18 035 450	678 075	18 713 525	-
3.1	Royalty	16 986 075	1 727 450	18 713 525	18 035 450	678 075	18 713 525	-
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	-	-	-	-
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		1 127 060 901	(71 441 812)	1 055 619 089	1 297 837 964	1 628 075	1 299 466 039	(243 846 950)

Company name: **Kopek Construction Ltd**Reporting period: **2013**

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A-	Direct Payments/Revenues	164 364 395	(112 670)	164 251 725	264 501 558	-	264 501 558	(100 249 833)
1-	Federal Inland Revenue Services (FIRS)	147 061 959	-	147 061 959	246 589 122	-	246 589 122	(99 527 163)
1.1	Value Added Tax (VAT)	147 061 959	-	147 061 959	111 200 565	-	111 200 565	35 861 394
1.2	Corporate Income Tax (CIT)	-	-	-	80 368 514	-	80 368 514	(80 368 514)
1.3	Education Tax	-	-	-	19 617 770	-	19 617 770	(19 617 770)
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	35 402 273	-	35 402 273	(35 402 273)
1.6	Others (FIRS)	-	-	-	-	-	-	-
2-	Mining Cadastre Office (MCO)	-	-	-	100 000	-	100 000	(100 000)
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	100 000	-	100 000	(100 000)
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/duel diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3-	Mines Inspectorate Department (MID)	17 302 436	(112 670)	17 189 766	17 812 436	-	17 812 436	(622 670)
3.1	Royalty	17 262 436	(112 670)	17 149 766	17 762 436	-	17 762 436	(612 670)
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	40 000	-	40 000	-	-	-	40 000
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	50 000	-	50 000	(50 000)
4-	Federal Ministry of Finance	-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5-	Nigeria Customs Service (NCS)	-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
	Total payments	164 364 395	(112 670)	164 251 725	264 501 558	-	264 501 558	(100 249 833)

Company name: Gilmor Engineering Ltd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		282 295 191	-	282 295 191	281 915 664	(42 372 498)	239 543 166	42 752 025
1- Federal Inland Revenue Services (FIRS)		277 956 691	-	277 956 691	253 574 468	(42 372 498)	211 201 970	66 754 721
1.1	Value Added Tax (VAT)	-	-	-	-	100 831 011	100 831 011	(100 831 011)
1.2	Corporate Income Tax (CIT)	218 444 525	-	218 444 525	211 312 057	(211 287 057)	25 000	218 419 525
1.3	Education Tax	43 879 233	-	43 879 233	42 262 411	1 620 422	43 882 833	(3 600)
1.4	PAYE (FCT)	14 328 987	-	14 328 987	-	10 688 051	10 688 051	3 640 936
1.5	Withholding Tax	1 303 946	-	1 303 946	-	55 775 075	55 775 075	(54 471 129)
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		490 000	-	490 000	480 000	-	480 000	10 000
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	480 000	-	480 000	480 000	-	480 000	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	10 000	-	10 000	-	-	-	10 000
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		3 848 500	-	3 848 500	27 861 196	-	27 861 196	(24 012 696)
3.1	Royalty	3 568 500	-	3 568 500	27 571 196	-	27 571 196	(24 002 696)
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	40 000	-	40 000	-	-	-	40 000
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	40 000	-	40 000	-	-	-	40 000
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	200 000	-	200 000	-	-	-	200 000
3.15	Others	-	-	-	290 000	-	290 000	(290 000)
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		282 295 191	-	282 295 191	281 915 664	(42 372 498)	239 543 166	42 752 025

Company name: Triacta

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		279 106 710	(269 988 805)	9 117 905	288 174 810	(279 104 855)	9 069 955	47 950
1- Federal Inland Revenue Services (FIRS)		269 385 930	(269 385 930)	-	279 865 055	(279 865 055)	-	-
1.1	Value Added Tax (VAT)	-	-	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	-	-	-	233 216 992	(233 216 992)	-	-
1.3	Education Tax	-	-	-	46 648 063	(46 648 063)	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	269 385 930	(269 385 930)	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		920 000	-	920 000	420 000	540 000	960 000	(40 000)
2.1	Mining titles(s) application processing fee	40 000	-	40 000	-	40 000	40 000	-
2.2	Mining titles(s) annual service fees	380 000	-	380 000	420 000	-	420 000	(40 000)
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	500 000	-	500 000	-	500 000	500 000	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		8 800 780	(602 875)	8 197 905	7 889 755	220 200	8 109 955	87 950
3.1	Royalty	8 270 780	(602 875)	7 667 905	7 447 755	220 200	7 667 955	(50)
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	60 000	-	60 000	10 000	-	10 000	50 000
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	80 000	-	80 000	-	-	-	80 000
3.11	Licence to buy explosives	100 000	-	100 000	50 000	-	50 000	50 000
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	290 000	-	290 000	190 000	-	190 000	100 000
3.15	Others	-	-	-	192 000	-	192 000	(192 000)
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		279 106 710	(269 988 805)	9 117 905	288 174 810	(279 104 855)	9 069 955	47 950

Company name: Mother Cat Ltd

Reporting period: 2013

N° Description of Payment	Per Company			Per Government			Final difference (1 105 802)
	Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues	990 600 811	(976 329 441)	14 271 370	1 086 590 023	(1 071 212 851)	15 377 172	(1 105 802)
1- Federal Inland Revenue Services (FIRS)	975 856 841	(975 856 841)	-	1 071 212 851	(1 071 212 851)	-	-
1.1 Value Added Tax (VAT)	-	-	-	-	-	-	-
1.2 Corporate Income Tax (CIT)	889 057 361	(889 057 361)	-	979 016 121	(979 016 121)	-	-
1.3 Education Tax	86 799 480	(86 799 480)	-	92 196 730	(92 196 730)	-	-
1.4 PAYE (FCT)	-	-	-	-	-	-	-
1.5 Withholding Tax	-	-	-	-	-	-	-
1.6 Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)	140 000	40 000	180 000	180 000	-	180 000	-
2.1 Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2 Mining titles(s) annual service fees	140 000	40 000	180 000	180 000	-	180 000	-
2.3 Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4 Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5 Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6 Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7 Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8 Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9 Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10 Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11 Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12 Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13 Search fee/due diligence	-	-	-	-	-	-	-
2.14 Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)	14 603 970	(512 600)	14 091 370	15 197 172	-	15 197 172	(1 105 802)
3.1 Royalty	14 413 970	(622 600)	13 791 370	14 727 172	-	14 727 172	(935 802)
3.2 Permit to deposit tailings	-	-	-	-	-	-	-
3.3 Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4 Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5 Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6 Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7 Permit to import explosives	-	-	-	-	-	-	-
3.8 Blasting certificates	-	20 000	20 000	-	-	-	20 000
3.9 Licence to manufacture explosives	-	-	-	-	-	-	-
3.10 Permit to erect a magazine	-	-	-	-	-	-	-
3.11 Licence to buy explosives	20 000	50 000	70 000	-	-	-	70 000
3.12 Licence to sell explosives	-	-	-	-	-	-	-
3.13 Permit to use ANFO	-	40 000	40 000	-	-	-	40 000
3.14 Explosives magazine licence	170 000	-	170 000	-	-	-	170 000
3.15 Others	-	-	-	470 000	-	470 000	(470 000)
4- Federal Ministry of Finance	-	-	-	-	-	-	-
4.1 Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)	-	-	-	-	-	-	-
5.1 Customs Duties	-	-	-	-	-	-	-
5.2 Excise Duties	-	-	-	-	-	-	-
5.3 Import Duties	-	-	-	-	-	-	-
5.4 Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5 Others (NCS)	-	-	-	-	-	-	-
Total payments	990 600 811	(976 329 441)	14 271 370	1 086 590 023	(1 071 212 851)	15 377 172	(1 105 802)

Company name: China Civil Engineering Construction Corporation

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		1 953 343 696	(1 951 604 696)	1 739 000	16 193 598	(4 319 000)	11 874 598	(10 135 598)
1- Federal Inland Revenue Services (FIRS)		1 951 604 696	(1 951 604 696)	-	-	-	-	-
1.1	Value Added Tax (VAT)							
1.2	Corporate Income Tax (CIT)	1 823 730 229	(1 823 730 229)	-	-	-	-	-
1.3	Education Tax	127 874 467	(127 874 467)	-	-	-	-	-
1.4	PAYE (FCT)							
1.5	Withholding Tax							
1.6	Others (FIRS)							
2- Mining Cadastre Office (MCO)		-	-	-	460 000	-	460 000	(460 000)
2.1	Mining titles(s) application processing fee							
2.2	Mining titles(s) annual service fees				460 000		460 000	(460 000)
2.3	Mining title(s) fee for processing of renewal application							
2.4	Penalty fee for late renewal of mining titles (application)							
2.5	Fees for application for enlargement (processing) of mining titles							
2.6	Application for relinquishment of mining title fees							
2.7	Application for transfer mining titles fees							
2.8	Application for surrender mining titles fees							
2.9	Application for consolidation mining titles fees							
2.10	Fees for application to endorse additional mineral							
2.11	Fees for application for certified true copy of lost certificate of mining title							
2.12	Fees for application for amendment of documents							
2.13	Search fee/due diligence							
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents							
3- Mines Inspectorate Department (MID)		1 739 000	-	1 739 000	15 733 598	(4 319 000)	11 414 598	(9 675 598)
3.1	Royalty	1 739 000		1 739 000	15 253 598	(4 319 000)	10 934 598	(9 195 598)
3.2	Permit to deposit tailings							
3.3	Permit to export minerals for commercial purposes							
3.4	Permit to export minerals samples for analysis							
3.5	Permit to possess and purchase minerals							
3.6	Registration of accredited agents for movement of minerals							
3.7	Permit to import explosives							
3.8	Blasting certificates							
3.9	Licence to manufacture explosives							
3.10	Permit to erect a magazine							
3.11	Licence to buy explosives							
3.12	Licence to sell explosives							
3.13	Permit to use ANFO							
3.14	Explosives magazine licence							
3.15	Others				480 000		480 000	(480 000)
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)							
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties							
5.2	Excise Duties							
5.3	Import Duties							
5.4	Pre-shipment/Destination Fees							
5.5	Others (NCS)							
Total payments		1 953 343 696	(1 951 604 696)	1 739 000	16 193 598	(4 319 000)	11 874 598	(10 135 598)

Company name: **Georgio Rock Ltd**Reporting period: **2013**

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		54 210 564	-	54 210 564	14 475 586	39 734 978	54 210 564	-
1- Federal Inland Revenue Services (FIRS)		38 248 113	-	38 248 113	-	38 248 113	38 248 113	-
1.1	Value Added Tax (VAT)	21 338 430	-	21 338 430	-	21 338 430	21 338 430	-
1.2	Corporate Income Tax (CIT)	11 027 781	-	11 027 781	-	11 027 781	11 027 781	-
1.3	Education Tax	5 881 902	-	5 881 902	-	5 881 902	5 881 902	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		260 000	-	260 000	200 000	60 000	260 000	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	260 000	-	260 000	200 000	60 000	260 000	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		15 702 451	-	15 702 451	14 275 586	1 426 865	15 702 451	-
3.1	Royalty	15 512 451	-	15 512 451	14 085 586	1 426 865	15 512 451	-
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to posses and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	20 000	-	20 000	-	20 000	20 000	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	80 000	-	80 000	-	80 000	80 000	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	40 000	-	40 000	-	40 000	40 000	-
3.14	Explosives magazine licence	50 000	-	50 000	-	50 000	50 000	-
3.15	Others	-	-	-	190 000	(190 000)	-	-
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		54 210 564	-	54 210 564	14 475 586	39 734 978	54 210 564	-

Company name: Tongyi Allied Mining Ltd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		11 620 000	12 503 773	24 123 773	19 620 000	50 000	19 670 000	4 453 773
1- Federal Inland Revenue Services (FIRS)		-	4 453 773	4 453 773	-	-	-	4 453 773
1.1	Value Added Tax (VAT)	-	-	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3	Education Tax	-	-	-	-	-	-	-
1.4	PAYE (FCT)	-	2 084 448	2 084 448	-	-	-	2 084 448
1.5	Withholding Tax	-	2 369 325	2 369 325	-	-	-	2 369 325
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	-	-	-	-	-	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	-	-	-	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		11 620 000	8 050 000	19 670 000	19 620 000	50 000	19 670 000	-
3.1	Royalty	11 620 000	8 000 000	19 620 000	19 620 000	-	19 620 000	-
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	40 000	40 000	-	40 000	40 000	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	10 000	10 000	-	10 000	10 000	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	-	-	-	-
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		11 620 000	12 503 773	24 123 773	19 620 000	50 000	19 670 000	4 453 773

Company name: Multiverse Resources Ltd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		-	1 402 000	1 402 000	1 596 900	1 402 000	2 998 900	(1 596 900)
1- Federal Inland Revenue Services (FIRS)		-	-	-	1 500 000	-	1 500 000	(1 500 000)
1.1	Value Added Tax (VAT)	-	-	-	1 500 000	-	1 500 000	(1 500 000)
1.2	Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3	Education Tax	-	-	-	-	-	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	1 402 000	1 402 000	-	1 402 000	1 402 000	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	1 262 000	1 262 000	-	1 262 000	1 262 000	-
2.3	Mining title(s) fee for processing of renewal application	-	40 000	40 000	-	40 000	40 000	-
2.4	Penalty fee for late renewal of mining titles (application)	-	100 000	100 000	-	100 000	100 000	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		-	-	-	96 900	-	96 900	(96 900)
3.1	Royalty	-	-	-	36 900	-	36 900	(36 900)
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	60 000	-	60 000	(60 000)
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		-	1 402 000	1 402 000	1 596 900	1 402 000	2 998 900	(1 596 900)

Company name: Petra Quarries Ltd.

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		74 926 435	-	74 926 435	101 550 053	-	101 550 053	(26 623 618)
1- Federal Inland Revenue Services (FIRS)		63 097 759	-	63 097 759	88 466 598	-	88 466 598	(25 368 839)
1.1	Value Added Tax (VAT)	41 317 853	-	41 317 853	38 917 389	-	38 917 389	2 400 464
1.2	Corporate Income Tax (CIT)	18 149 922	-	18 149 922	37 754 205	-	37 754 205	(19 604 283)
1.3	Education Tax	3 629 984	-	3 629 984	4 993 393	-	4 993 393	(1 363 409)
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	6 801 611	-	6 801 611	(6 801 611)
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	-	-	-	-	-	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	-	-	-	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		11 828 676	-	11 828 676	13 083 455	-	13 083 455	(1 254 779)
3.1	Royalty	11 588 676	-	11 588 676	12 833 455	-	12 833 455	(1 244 779)
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	240 000	-	240 000	-	-	-	240 000
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	250 000	-	250 000	(250 000)
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		74 926 435	-	74 926 435	101 550 053	-	101 550 053	(26 623 618)

Company name: Borini-Prono & Company

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		1 237 995 898	(1 228 805 998)	9 189 900	1 004 262 217	(995 856 197)	8 406 020	783 880
1- Federal Inland Revenue Services (FIRS)		1 206 974 369	(1 206 974 369)	-	995 856 197	(995 856 197)	-	-
1.1	Value Added Tax (VAT)	111 717 756	(111 717 756)	-	351 565 328	(351 565 328)	-	-
1.2	Corporate Income Tax (CIT)	354 784 849	(354 784 849)	-	354 784 849	(354 784 849)	-	-
1.3	Education Tax	118 240 401	(118 240 401)	-	37 573 919	(37 573 919)	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	622 231 363	(622 231 363)	-	251 932 101	(251 932 101)	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		140 000	-	140 000	120 000	-	120 000	20 000
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	140 000	-	140 000	120 000	-	120 000	20 000
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		9 049 900	-	9 049 900	8 286 020	-	8 286 020	763 880
3.1	Royalty	7 939 900	-	7 939 900	7 896 020	-	7 896 020	43 880
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	80 000	-	80 000	-	-	-	80 000
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	790 000	-	790 000	-	-	-	790 000
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	240 000	-	240 000	-	-	-	240 000
3.15	Others	-	-	-	390 000	-	390 000	(390 000)
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		21 831 629	(21 831 629)	-	-	-	-	-
5.1	Customs Duties	21 831 629	(21 831 629)	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		1 237 995 898	(1 228 805 998)	9 189 900	1 004 262 217	(995 856 197)	8 406 020	783 880

Company name: C.C.C Const Nig Ltd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		-	-	-	74 479 296	-	74 479 296	(74 479 296)
1- Federal Inland Revenue Services (FIRS)		-	-	-	67 138 016	-	67 138 016	(67 138 016)
1.1	Value Added Tax (VAT)	-	-	-	23 073 403	-	23 073 403	(23 073 403)
1.2	Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3	Education Tax	-	-	-	-	-	-	-
1.4	PAYE (FCT)	-	-	-	2 613 182	-	2 613 182	(2 613 182)
1.5	Withholding Tax	-	-	-	41 451 431	-	41 451 431	(41 451 431)
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	-	-	20 000	-	20 000	(20 000)
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	20 000	-	20 000	(20 000)
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		-	-	-	7 321 280	-	7 321 280	(7 321 280)
3.1	Royalty	-	-	-	7 091 280	-	7 091 280	(7 091 280)
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to posses and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	230 000	-	230 000	(230 000)
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		-	-	-	74 479 296	-	74 479 296	(74 479 296)

Company name: Salini NIG LTD

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		405 747 948	-	405 747 948	458 280 362	-	458 280 362	(52 532 414)
1- Federal Inland Revenue Services (FIRS)		401 317 515	-	401 317 515	446 430 431	-	446 430 431	(45 112 916)
1.1	Value Added Tax (VAT)	90 654 792	-	90 654 792	47 619 047	-	47 619 047	43 035 745
1.2	Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3	Education Tax	141 863 871	-	141 863 871	141 863 871	-	141 863 871	-
1.4	PAYE (FCT)	84 869 834	-	84 869 834	80 162 484	-	80 162 484	4 707 350
1.5	Withholding Tax	83 929 018	-	83 929 018	176 260 029	-	176 260 029	(92 331 011)
1.6	Others (FIRS)	-	-	-	525 000	-	525 000	(525 000)
2- Mining Cadastre Office (MCO)		-	-	-	-	-	-	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	-	-	-	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		4 430 433	-	4 430 433	11 849 931	-	11 849 931	(7 419 498)
3.1	Royalty	4 230 433	-	4 230 433	11 159 931	-	11 159 931	(6 929 498)
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	30 000	-	30 000	-	-	-	30 000
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	20 000	-	20 000	-	-	-	20 000
3.14	Explosives magazine licence	150 000	-	150 000	-	-	-	150 000
3.15	Others	-	-	-	690 000	-	690 000	(690 000)
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		405 747 948	-	405 747 948	458 280 362	-	458 280 362	(52 532 414)

Company name: Dantata Land and SEA

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A-	Direct Payments/Revenues	11 424 279	583 000	12 007 279	12 026 559	-	12 026 559	(19 280)
1-	Federal Inland Revenue Services (FIRS)	-	-	-	-	-	-	-
1.1	Value Added Tax (VAT)	-	-	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3	Education Tax	-	-	-	-	-	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2-	Mining Cadastre Office (MCO)	-	-	-	-	-	-	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	-	-	-	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3-	Mines Inspectorate Department (MID)	11 424 279	583 000	12 007 279	12 026 559	-	12 026 559	(19 280)
3.1	Royalty	11 354 279	583 000	11 937 279	11 936 559	-	11 936 559	720
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	70 000	-	70 000	-	-	-	70 000
3.15	Others	-	-	-	90 000	-	90 000	(90 000)
4-	Federal Ministry of Finance	-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5-	Nigeria Customs Service (NCS)	-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
	Total payments	11 424 279	583 000	12 007 279	12 026 559	-	12 026 559	(19 280)

Company name: CGC Nig. Ltd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		-	200 430 619	200 430 619	8 178 012	192 252 607	200 430 619	-
1- Federal Inland Revenue Services (FIRS)		-	198 715 745	198 715 745	-	198 715 745	198 715 745	-
1.1	Value Added Tax (VAT)	-	-	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3	Education Tax	-	-	-	-	-	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	198 715 745	198 715 745	-	198 715 745	198 715 745	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	140 000	140 000	417 500	(277 500)	140 000	-
2.1	Mining titles(s) application processing fee	-	140 000	140 000	-	140 000	140 000	-
2.2	Mining titles(s) annual service fees	-	-	-	417 500	(417 500)	-	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		-	1 574 874	1 574 874	7 760 512	(6 185 638)	1 574 874	-
3.1	Royalty	-	1 194 874	1 194 874	7 280 512	(6 085 638)	1 194 874	-
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	50 000	50 000	-	50 000	50 000	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	20 000	20 000	-	20 000	20 000	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	10 000	10 000	-	10 000	10 000	-
3.14	Explosives magazine licence	-	300 000	300 000	-	300 000	300 000	-
3.15	Others	-	-	-	480 000	(480 000)	-	-
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		-	200 430 619	200 430 619	8 178 012	192 252 607	200 430 619	-

Company name: CNC Engineering Company Ltd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		-	4 950 000	4 950 000	5 530 000	-	5 530 000	(580 000)
1- Federal Inland Revenue Services (FIRS)		-	-	-	-	-	-	-
1.1	Value Added Tax (VAT)	-	-	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3	Education Tax	-	-	-	-	-	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	-	-	40 000	-	40 000	(40 000)
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	40 000	-	40 000	(40 000)
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		-	4 950 000	4 950 000	5 490 000	-	5 490 000	(540 000)
3.1	Royalty	-	4 950 000	4 950 000	5 350 000	-	5 350 000	(400 000)
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	140 000	-	140 000	(140 000)
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		-	4 950 000	4 950 000	5 530 000	-	5 530 000	(580 000)

Company name: Hitech Construction Company Ltd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A-	Direct Payments/Revenues	10 255 622	(4 473 622)	5 782 000	393 997 465	(388 046 715)	5 950 750	(168 750)
1-	Federal Inland Revenue Services (FIRS)	4 305 422	(4 305 422)	-	388 401 875	(388 401 875)	-	-
1.1	Value Added Tax (VAT)	4 188 172	(4 188 172)	-	37 756 065	(37 756 065)	-	-
1.2	Corporate Income Tax (CIT)	117 250	(117 250)	-	222 061 632	(222 061 632)	-	-
1.3	Education Tax	-	-	-	38 479 145	(38 479 145)	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	90 105 033	(90 105 033)	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2-	Mining Cadastre Office (MCO)	-	-	-	-	-	-	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	-	-	-	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3-	Mines Inspectorate Department (MID)	5 950 200	(168 200)	5 782 000	5 595 590	355 160	5 950 750	(168 750)
3.1	Royalty	5 840 200	(168 200)	5 672 000	5 455 590	355 160	5 810 750	(138 750)
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to posses and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	20 000	-	20 000	-	-	-	20 000
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	40 000	-	40 000	-	-	-	40 000
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	50 000	-	50 000	-	-	-	50 000
3.15	Others	-	-	-	140 000	-	140 000	(140 000)
4-	Federal Ministry of Finance	-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5-	Nigeria Customs Service (NCS)	-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
	Total payments	10 255 622	(4 473 622)	5 782 000	393 997 465	(388 046 715)	5 950 750	(168 750)

Company name: FW SAN HE Concepts Ltd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		3 328 620	1 667 840	4 996 460	4 842 160	-	4 842 160	154 300
1- Federal Inland Revenue Services (FIRS)		164 600	-	164 600	-	-	-	164 600
1.1	Value Added Tax (VAT)	164 600	-	164 600	-	-	-	164 600
1.2	Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3	Education Tax	-	-	-	-	-	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	-	-	-	-	-	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	-	-	-	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		3 164 020	1 667 840	4 831 860	4 842 160	-	4 842 160	(10 300)
3.1	Royalty	2 934 020	1 667 840	4 601 860	4 602 160	-	4 602 160	(300)
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to posses and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	10 000	-	10 000	-	-	-	10 000
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	220 000	-	220 000	-	-	-	220 000
3.15	Others	-	-	-	240 000	-	240 000	(240 000)
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		3 328 620	1 667 840	4 996 460	4 842 160	-	4 842 160	154 300

Company name: Blackstone Crushing Ltd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		-	-	-	4 414 011	-	4 414 011	(4 414 011)
1- Federal Inland Revenue Services (FIRS)		-	-	-	-	-	-	-
1.1	Value Added Tax (VAT)	-	-	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3	Education Tax	-	-	-	-	-	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	-	-	20 000	-	20 000	(20 000)
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	20 000	-	20 000	(20 000)
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		-	-	-	4 394 011	-	4 394 011	(4 394 011)
3.1	Royalty	-	-	-	4 374 011	-	4 374 011	(4 374 011)
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	20 000	-	20 000	(20 000)
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		-	-	-	4 414 011	-	4 414 011	(4 414 011)

Company name: Spectrum Minerals Nig.

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		3 740 500	40 000	3 780 500	3 265 500	320 000	3 585 500	195 000
1- Federal Inland Revenue Services (FIRS)		165 000	-	165 000	-	-	-	165 000
1.1	Value Added Tax (VAT)		-	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	165 000	-	165 000	-	-	-	165 000
1.3	Education Tax		-	-	-	-	-	-
1.4	PAYE (FCT)		-	-	-	-	-	-
1.5	Withholding Tax		-	-	-	-	-	-
1.6	Others (FIRS)		-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		1 328 000	-	1 328 000	1 328 000	-	1 328 000	-
2.1	Mining titles(s) application processing fee		-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	1 328 000	-	1 328 000	1 328 000	-	1 328 000	-
2.3	Mining title(s) fee for processing of renewal application		-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)		-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles		-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees		-	-	-	-	-	-
2.7	Application for transfer mining titles fees		-	-	-	-	-	-
2.8	Application for surrender mining titles fees		-	-	-	-	-	-
2.9	Application for consolidation mining titles fees		-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral		-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title		-	-	-	-	-	-
2.12	Fees for application for amendment of documents		-	-	-	-	-	-
2.13	Search fee/due diligence		-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents		-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		2 247 500	40 000	2 287 500	1 937 500	320 000	2 257 500	30 000
3.1	Royalty	2 147 500	40 000	2 187 500	1 867 500	320 000	2 187 500	-
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	100 000	-	100 000	-	-	-	100 000
3.4	Permit to export minerals samples for analysis		-	-	-	-	-	-
3.5	Permit to possess and purchase minerals		-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals		-	-	-	-	-	-
3.7	Permit to import explosives		-	-	-	-	-	-
3.8	Blasting certificates		-	-	-	-	-	-
3.9	Licence to manufacture explosives		-	-	-	-	-	-
3.10	Permit to erect a magazine		-	-	-	-	-	-
3.11	Licence to buy explosives		-	-	-	-	-	-
3.12	Licence to sell explosives		-	-	-	-	-	-
3.13	Permit to use ANFO		-	-	-	-	-	-
3.14	Explosives magazine licence		-	-	-	-	-	-
3.15	Others		-	-	70 000	-	70 000	(70 000)
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)		-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties		-	-	-	-	-	-
5.2	Excise Duties		-	-	-	-	-	-
5.3	Import Duties		-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees		-	-	-	-	-	-
5.5	Others (NCS)		-	-	-	-	-	-
Total payments		3 740 500	40 000	3 780 500	3 265 500	320 000	3 585 500	195 000

Company name: Mac Daniel's Quarry & Concrete Ltd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A-	Direct Payments/Revenues	8 210 663	356 433	8 567 096	2 490 500	-	2 490 500	6 076 596
1-	Federal Inland Revenue Services (FIRS)	5 887 663	344 933	6 232 596	-	-	-	6 232 596
1.1	Value Added Tax (VAT)	5 144 000	-	5 144 000	-	-	-	5 144 000
1.2	Corporate Income Tax (CIT)	589 719	322 174	911 893	-	-	-	911 893
1.3	Education Tax	153 944	22 759	176 703	-	-	-	176 703
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2-	Mining Cadastre Office (MCO)	-	-	-	-	-	-	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	-	-	-	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3-	Mines Inspectorate Department (MID)	2 323 000	11 500	2 334 500	2 490 500	-	2 490 500	(156 000)
3.1	Royalty	2 153 000	11 500	2 164 500	2 280 500	-	2 280 500	(116 000)
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	110 000	-	110 000	-	110 000	110 000	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	60 000	-	60 000	-	60 000	60 000	-
3.15	Others	-	-	-	210 000	(170 000)	40 000	(40 000)
4-	Federal Ministry of Finance	-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5-	Nigeria Customs Service (NCS)	-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
	Total payments	8 210 663	356 433	8 567 096	2 490 500	-	2 490 500	6 076 596

Company name: Madodel Engineering Construction Ltd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		3 170 000	-	3 170 000	3 290 000	-	3 290 000	(120 000)
1- Federal Inland Revenue Services (FIRS)		-	-	-	-	-	-	-
1.1	Value Added Tax (VAT)	-	-	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3	Education Tax	-	-	-	-	-	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	-	-	120 000	-	120 000	(120 000)
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	120 000	-	120 000	(120 000)
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		3 170 000	-	3 170 000	3 170 000	-	3 170 000	-
3.1	Royalty	3 170 000	-	3 170 000	3 170 000	-	3 170 000	-
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	-	-	-	-
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		3 170 000	-	3 170 000	3 290 000	-	3 290 000	(120 000)

Company name: **Paras Crushing Company Ltd**Reporting period: **2013**

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		5 597 563	15 040	5 612 603	2 283 620	-	2 283 620	3 328 983
1- Federal Inland Revenue Services (FIRS)		3 438 983	-	3 438 983	-	-	-	3 438 983
1.1	Value Added Tax (VAT)	3 365 583	-	3 365 583	-	-	-	3 365 583
1.2	Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3	Education Tax	-	-	-	-	-	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	73 400	-	73 400	-	-	-	73 400
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	-	-	-	-	-	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	-	-	-	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		2 158 580	15 040	2 173 620	2 283 620	-	2 283 620	(110 000)
3.1	Royalty	2 118 580	15 040	2 133 620	2 133 620	-	2 133 620	-
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	30 000	-	30 000	30 000	-	30 000	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	10 000	-	10 000	10 000	-	10 000	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	20 000	-	20 000	(20 000)
3.14	Explosives magazine licence	-	-	-	90 000	-	90 000	(90 000)
3.15	Others	-	-	-	-	-	-	-
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		5 597 563	15 040	5 612 603	2 283 620	-	2 283 620	3 328 983

Company name: Levant Construction Ltd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		3 391 040	500 000	3 891 040	3 891 040	-	3 891 040	-
1- Federal Inland Revenue Services (FIRS)		-	-	-	-	-	-	-
1.1	Value Added Tax (VAT)	-	-	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3	Education Tax	-	-	-	-	-	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	-	-	-	-	-	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	-	-	-	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		3 391 040	500 000	3 891 040	3 891 040	-	3 891 040	-
3.1	Royalty	3 291 040	500 000	3 791 040	3 791 040	-	3 791 040	-
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	30 000	-	30 000	30 000	-	30 000	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	70 000	-	70 000	70 000	-	70 000	-
3.15	Others	-	-	-	-	-	-	-
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		3 391 040	500 000	3 891 040	3 891 040	-	3 891 040	-

Company name: Milatex Geneworkds Ltd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		-	-	-	2 674 128	-	2 674 128	(2 674 128)
1- Federal Inland Revenue Services (FIRS)		-	-	-	-	-	-	-
1.1	Value Added Tax (VAT)	-	-	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3	Education Tax	-	-	-	-	-	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	-	-	40 000	-	40 000	(40 000)
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	40 000	-	40 000	(40 000)
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		-	-	-	2 634 128	-	2 634 128	(2 634 128)
3.1	Royalty	-	-	-	2 484 128	-	2 484 128	(2 484 128)
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to posses and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	150 000	-	150 000	(150 000)
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		-	-	-	2 674 128	-	2 674 128	(2 674 128)

Company name: Asphalt Unity

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A-	Direct Payments/Revenues	6 472 974	(3 310 050)	3 162 924	3 152 924	-	3 152 924	10 000
1-	Federal Inland Revenue Services (FIRS)	3 310 050	(3 310 050)	-	-	-	-	-
1.1	Value Added Tax (VAT)	400 000	(400 000)	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	100 000	(100 000)	-	-	-	-	-
1.3	Education Tax	2 810 050	(2 810 050)	-	-	-	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2-	Mining Cadastre Office (MCO)	20 000	-	20 000	20 000	-	20 000	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	20 000	-	20 000	20 000	-	20 000	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3-	Mines Inspectorate Department (MID)	3 142 924	-	3 142 924	3 132 924	-	3 132 924	10 000
3.1	Royalty	2 982 924	-	2 982 924	2 982 924	-	2 982 924	-
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	60 000	-	60 000	-	50 000	50 000	10 000
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	10 000	-	10 000	-	10 000	10 000	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	90 000	-	90 000	-	90 000	90 000	-
3.15	Others	-	-	-	150 000	(150 000)	-	-
4-	Federal Ministry of Finance	-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5-	Nigeria Customs Service (NCS)	-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
	Total payments	6 472 974	(3 310 050)	3 162 924	3 152 924	-	3 152 924	10 000

Company name: S. C. C. NIG Ltd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		471 045 939	(463 832 764)	7 213 175	12 963 980	10 000	12 973 980	(5 760 805)
1- Federal Inland Revenue Services (FIRS)		463 832 764	(463 832 764)	-	-	-	-	-
1.1	Value Added Tax (VAT)	-	-	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	304 059 863	(304 059 863)	-	-	-	-	-
1.3	Education Tax	47 507 142	(47 507 142)	-	-	-	-	-
1.4	PAYE (FCT)	80 264 820	(80 264 820)	-	-	-	-	-
1.5	Withholding Tax	32 000 939	(32 000 939)	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		10 000	-	10 000	1 600 000	10 000	1 610 000	(1 600 000)
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	1 600 000	-	1 600 000	(1 600 000)
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	10 000	-	10 000	-	10 000	10 000	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		7 203 175	-	7 203 175	11 363 980	-	11 363 980	(4 160 805)
3.1	Royalty	7 013 175	-	7 013 175	10 413 980	-	10 413 980	(3 400 805)
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to posses and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	100 000	-	100 000	-	-	-	100 000
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	70 000	-	70 000	-	-	-	70 000
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	20 000	-	20 000	-	-	-	20 000
3.15	Others	-	-	-	950 000	-	950 000	(950 000)
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		471 045 939	(463 832 764)	7 213 175	12 963 980	10 000	12 973 980	(5 760 805)

Company name: Perfect Stone Quarry

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		-	3 578 275	3 578 275	3 338 075	240 200	3 578 275	-
1- Federal Inland Revenue Services (FIRS)		-	-	-	-	-	-	-
1.1	Value Added Tax (VAT)	-	-	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3	Education Tax	-	-	-	-	-	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	120 000	120 000	120 000	-	120 000	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	120 000	120 000	120 000	-	120 000	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		-	3 458 275	3 458 275	3 218 075	240 200	3 458 275	-
3.1	Royalty	-	3 248 275	3 248 275	3 008 075	240 200	3 248 275	-
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to posses and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	40 000	40 000	-	40 000	40 000	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	20 000	20 000	-	20 000	20 000	-
3.14	Explosives magazine licence	-	150 000	150 000	-	150 000	150 000	-
3.15	Others	-	-	-	210 000	(210 000)	-	-
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		-	3 578 275	3 578 275	3 338 075	240 200	3 578 275	-

Company name: Kuntun Nig. Ltd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		2 537 190	-	2 537 190	2 622 513	-	2 622 513	(85 323)
1- Federal Inland Revenue Services (FIRS)		-	-	-	-	-	-	-
1.1	Value Added Tax (VAT)	-	-	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3	Education Tax	-	-	-	-	-	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	-	-	40 000	-	40 000	(40 000)
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	40 000	-	40 000	(40 000)
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		2 537 190	-	2 537 190	2 582 513	-	2 582 513	(45 323)
3.1	Royalty	2 537 190	-	2 537 190	2 522 513	-	2 522 513	14 677
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	60 000	-	60 000	(60 000)
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		2 537 190	-	2 537 190	2 622 513	-	2 622 513	(85 323)

Company name: Expanded Mining

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		-	-	-	3 223 790	-	3 223 790	(3 223 790)
1- Federal Inland Revenue Services (FIRS)		-	-	-	723 790	-	723 790	(723 790)
1.1	Value Added Tax (VAT)	-	-	-	648 375	-	648 375	(648 375)
1.2	Corporate Income Tax (CIT)	-	-	-	69 461	-	69 461	(69 461)
1.3	Education Tax	-	-	-	5 954	-	5 954	(5 954)
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	-	-	-	-	-	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	-	-	-	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		-	-	-	2 500 000	-	2 500 000	(2 500 000)
3.1	Royalty	-	-	-	2 490 000	-	2 490 000	(2 490 000)
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	10 000	-	10 000	(10 000)
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		-	-	-	3 223 790	-	3 223 790	(3 223 790)

Company name: Purechem Industries Ltd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		61 756 742	(586 465)	61 170 277	63 115 708	-	63 115 708	(1 945 431)
1- Federal Inland Revenue Services (FIRS)		58 744 858	-	58 744 858	60 740 289	-	60 740 289	(1 995 431)
1.1	Value Added Tax (VAT)	47 083 443	-	47 083 443	47 083 443	-	47 083 443	-
1.2	Corporate Income Tax (CIT)	-	-	-	1 995 461	-	1 995 461	(1 995 461)
1.3	Education Tax	11 661 415	-	11 661 415	11 661 385	-	11 661 385	30
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		300 000	(300 000)	-	-	-	-	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	300 000	(300 000)	-	-	-	-	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		2 711 884	(286 465)	2 425 419	2 375 419	-	2 375 419	50 000
3.1	Royalty	2 561 884	(286 465)	2 275 419	2 275 419	-	2 275 419	-
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	40 000	-	40 000	-	-	-	40 000
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	30 000	-	30 000	-	-	-	30 000
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	80 000	-	80 000	-	-	-	80 000
3.15	Others	-	-	-	100 000	-	100 000	(100 000)
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		61 756 742	(586 465)	61 170 277	63 115 708	-	63 115 708	(1 945 431)

Company name: Japaul Mines & Prd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A-	Direct Payments/Revenues	2 422 500	1 125 253	3 547 753	2 554 500	1 135 253	3 689 753	(142 000)
1-	Federal Inland Revenue Services (FIRS)	-	1 125 253	1 125 253	-	1 125 253	1 125 253	-
1.1	Value Added Tax (VAT)		1 125 253	1 125 253		1 125 253	1 125 253	-
1.2	Corporate Income Tax (CIT)		-	-		-	-	-
1.3	Education Tax		-	-		-	-	-
1.4	PAYE (FCT)		-	-		-	-	-
1.5	Withholding Tax		-	-		-	-	-
1.6	Others (FIRS)		-	-		-	-	-
2-	Mining Cadastre Office (MCO)	-	-	-	140 000	-	140 000	(140 000)
2.1	Mining titles(s) application processing fee		-	-		-	-	-
2.2	Mining titles(s) annual service fees		-	-	140 000	-	140 000	(140 000)
2.3	Mining title(s) fee for processing of renewal application		-	-		-	-	-
2.4	Penalty fee for late renewal of mining titles (application)		-	-		-	-	-
2.5	Fees for application for enlargement (processing) of mining titles		-	-		-	-	-
2.6	Application for relinquishment of mining title fees		-	-		-	-	-
2.7	Application for transfer mining titles fees		-	-		-	-	-
2.8	Application for surrender mining titles fees		-	-		-	-	-
2.9	Application for consolidation mining titles fees		-	-		-	-	-
2.10	Fees for application to endorse additional mineral		-	-		-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title		-	-		-	-	-
2.12	Fees for application for amendment of documents		-	-		-	-	-
2.13	Search fee/due diligence		-	-		-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents		-	-		-	-	-
3-	Mines Inspectorate Department (MID)	2 422 500	-	2 422 500	2 414 500	10 000	2 424 500	(2 000)
3.1	Royalty	2 362 500	-	2 362 500	2 364 500	-	2 364 500	(2 000)
3.2	Permit to deposit tailings		-	-		-	-	-
3.3	Permit to export minerals for commercial purposes		-	-		-	-	-
3.4	Permit to export minerals samples for analysis		-	-		-	-	-
3.5	Permit to posses and purchase minerals		-	-		-	-	-
3.6	Registration of accredited agents for movement of minerals		-	-		-	-	-
3.7	Permit to import explosives		-	-		-	-	-
3.8	Blasting certificates	30 000	-	30 000		30 000	30 000	-
3.9	Licence to manufacture explosives		-	-		-	-	-
3.10	Permit to erect a magazine		-	-		-	-	-
3.11	Licence to buy explosives	30 000	-	30 000		30 000	30 000	-
3.12	Licence to sell explosives		-	-		-	-	-
3.13	Permit to use ANFO		-	-		-	-	-
3.14	Explosives magazine licence		-	-		-	-	-
3.15	Others		-	-	50 000	(50 000)	-	-
4-	Federal Ministry of Finance	-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)		-	-		-	-	-
5-	Nigeria Customs Service (NCS)	-	-	-	-	-	-	-
5.1	Customs Duties		-	-		-	-	-
5.2	Excise Duties		-	-		-	-	-
5.3	Import Duties		-	-		-	-	-
5.4	Pre-shipment/Destination Fees		-	-		-	-	-
5.5	Others (NCS)		-	-		-	-	-
	Total payments	2 422 500	1 125 253	3 547 753	2 554 500	1 135 253	3 689 753	(142 000)

Company name: Porcelainware Industries Ltd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		11 059 785	913 829	11 973 614	24 858 012	467 623	25 325 635	(13 352 021)
1- Federal Inland Revenue Services (FIRS)		9 439 685	913 829	10 353 514	23 237 912	467 623	23 705 535	(13 352 021)
1.1	Value Added Tax (VAT)	9 439 685	913 829	10 353 514	9 885 891	467 623	10 353 514	-
1.2	Corporate Income Tax (CIT)	-	-	-	13 352 021	-	13 352 021	(13 352 021)
1.3	Education Tax	-	-	-	-	-	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	-	-	-	-	-	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	-	-	-	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		1 620 100	-	1 620 100	1 620 100	-	1 620 100	-
3.1	Royalty	1 620 100	-	1 620 100	1 620 100	-	1 620 100	-
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	-	-	-	-
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		11 059 785	913 829	11 973 614	24 858 012	467 623	25 325 635	(13 352 021)

Company name: C&C Constr co. Ltd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		-	-	-	1 642 000	-	1 642 000	(1 642 000)
1- Federal Inland Revenue Services (FIRS)		-	-	-	-	-	-	-
1.1	Value Added Tax (VAT)	-	-	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3	Education Tax	-	-	-	-	-	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	-	-	40 000	-	40 000	(40 000)
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	40 000	-	40 000	(40 000)
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		-	-	-	1 602 000	-	1 602 000	(1 602 000)
3.1	Royalty	-	-	-	1 332 000	-	1 332 000	(1 332 000)
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	270 000	-	270 000	(270 000)
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		-	-	-	1 642 000	-	1 642 000	(1 642 000)

Company name: Mould Nig Ltd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A-	Direct Payments/Revenues	563 669 728	(562 365 022)	1 304 706	2 194 705	-	2 194 705	(889 999)
1-	Federal Inland Revenue Services (FIRS)	558 995 692	(558 995 692)	-	-	-	-	-
1.1	Value Added Tax (VAT)	192 016 521	(192 016 521)	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	158 097 336	(158 097 336)	-	-	-	-	-
1.3	Education Tax	22 021 043	(22 021 043)	-	-	-	-	-
1.4	PAYE (FCT)	186 860 792	(186 860 792)	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2-	Mining Cadastre Office (MCO)	80 000	-	80 000	80 000	-	80 000	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	80 000	-	80 000	80 000	-	80 000	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3-	Mines Inspectorate Department (MID)	3 424 706	(2 200 000)	1 224 706	2 114 705	-	2 114 705	(889 999)
3.1	Royalty	3 374 706	(2 200 000)	1 174 706	2 014 705	-	2 014 705	(839 999)
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	50 000	-	50 000	-	-	-	50 000
3.15	Others	-	-	-	100 000	-	100 000	(100 000)
4-	Federal Ministry of Finance	-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5-	Nigeria Customs Service (NCS)	1 169 330	(1 169 330)	-	-	-	-	-
5.1	Customs Duties	1 169 330	(1 169 330)	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
	Total payments	563 669 728	(562 365 022)	1 304 706	2 194 705	-	2 194 705	(889 999)

Company name: **Gitto Constuzion Generali**Reporting period: **2013**

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		1 518 605	-	1 518 605	272 499 476	(270 917 151)	1 582 325	(63 720)
1- Federal Inland Revenue Services (FIRS)		-	-	-	270 917 151	(270 917 151)	-	-
1.1	Value Added Tax (VAT)	-	-	-	15 231 990	(15 231 990)	-	-
1.2	Corporate Income Tax (CIT)	-	-	-	213 035 426	(213 035 426)	-	-
1.3	Education Tax	-	-	-	42 649 735	(42 649 735)	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	-	-	-	-	-	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	-	-	-	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		1 518 605	-	1 518 605	1 582 325	-	1 582 325	(63 720)
3.1	Royalty	1 448 605	-	1 448 605	1 472 325	-	1 472 325	(23 720)
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	20 000	(20 000)	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	20 000	20 000	-	20 000	20 000	-
3.14	Explosives magazine licence	50 000	-	50 000	-	50 000	50 000	-
3.15	Others	-	-	-	110 000	(70 000)	40 000	(40 000)
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		1 518 605	-	1 518 605	272 499 476	(270 917 151)	1 582 325	(63 720)

Company name: Saydoun Ltd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference (9 917)
		Original	Adjust	Final	Original	Adjust	Final	
A-	Direct Payments/Revenues	7 307 334	50 485	7 357 819	7 315 790	51 946	7 367 736	
1-	Federal Inland Revenue Services (FIRS)	4 785 301	320 018	5 105 319	5 063 290	51 946	5 115 236	(9 917)
1.1	Value Added Tax (VAT)	4 557 681	51 946	4 609 627	4 557 681	51 946	4 609 627	-
1.2	Corporate Income Tax (CIT)	189 683	252 930	442 613	442 613	-	442 613	-
1.3	Education Tax	37 937	15 142	53 079	62 996	-	62 996	(9 917)
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2-	Mining Cadastre Office (MCO)	-	-	-	-	-	-	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	-	-	-	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3-	Mines Inspectorate Department (MID)	2 522 033	(269 533)	2 252 500	2 252 500	-	2 252 500	-
3.1	Royalty	2 502 033	(269 533)	2 232 500	2 232 500	-	2 232 500	-
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	10 000	-	10 000	10 000	-	10 000	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	10 000	-	10 000	10 000	-	10 000	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	-	-	-	-
4-	Federal Ministry of Finance	-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5-	Nigeria Customs Service (NCS)	-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
	Total payments	7 307 334	50 485	7 357 819	7 315 790	51 946	7 367 736	(9 917)

Company name: Zenith Const. Co. Ltd.

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		20 479 303	(17 124 803)	3 354 500	32 464 711	(29 110 211)	3 354 500	-
1- Federal Inland Revenue Services (FIRS)		17 707 303	(17 707 303)	-	29 110 211	(29 110 211)	-	-
1.1	Value Added Tax (VAT)	5 254 053	(5 254 053)	-	8 572 775	(8 572 775)	-	-
1.2	Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3	Education Tax	6 921 402	(6 921 402)	-	16 283 527	(16 283 527)	-	-
1.4	PAYE (FCT)	5 531 848	(5 531 848)	-	-	-	-	-
1.5	Withholding Tax	-	-	-	4 253 909	(4 253 909)	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		180 000	-	180 000	180 000	-	180 000	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	180 000	-	180 000	180 000	-	180 000	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		2 592 000	582 500	3 174 500	3 174 500	-	3 174 500	-
3.1	Royalty	2 502 000	582 500	3 084 500	3 084 500	-	3 084 500	-
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	20 000	-	20 000	20 000	-	20 000	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	20 000	-	20 000	20 000	-	20 000	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	20 000	-	20 000	20 000	-	20 000	-
3.14	Explosives magazine licence	30 000	-	30 000	30 000	-	30 000	-
3.15	Others	-	-	-	-	-	-	-
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		20 479 303	(17 124 803)	3 354 500	32 464 711	(29 110 211)	3 354 500	-

Company name: Inter- Bau Const. Ltd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		4 181 588	(318 075)	3 863 513	477 629 761	(473 375 900)	4 253 861	(390 348)
1- Federal Inland Revenue Services (FIRS)		-	-	-	473 375 900	(473 375 900)	-	-
1.1	Value Added Tax (VAT)	-	-	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	-	-	-	443 373 900	(443 373 900)	-	-
1.3	Education Tax	-	-	-	30 002 000	(30 002 000)	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	-	-	20 000	-	20 000	(20 000)
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	20 000	-	20 000	(20 000)
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		4 181 588	(318 075)	3 863 513	4 233 861	-	4 233 861	(370 348)
3.1	Royalty	4 181 588	(318 075)	3 863 513	4 103 861	-	4 103 861	(240 348)
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to posses and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	130 000	-	130 000	(130 000)
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		4 181 588	(318 075)	3 863 513	477 629 761	(473 375 900)	4 253 861	(390 348)

Company name: Brothers Quarry

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		2 761 000	117 000	2 878 000	2 878 000	-	2 878 000	-
1- Federal Inland Revenue Services (FIRS)		-	-	-	-	-	-	-
1.1	Value Added Tax (VAT)	-	-	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3	Education Tax	-	-	-	-	-	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	-	-	-	-	-	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	-	-	-	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/duy diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		2 761 000	117 000	2 878 000	2 878 000	-	2 878 000	-
3.1	Royalty	2 761 000	117 000	2 878 000	2 878 000	-	2 878 000	-
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	-	-	-	-
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		2 761 000	117 000	2 878 000	2 878 000	-	2 878 000	-

Company name: First Tipper Drivers Mining Entrp

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		2 850 000	-	2 850 000	2 850 000	-	2 850 000	-
1- Federal Inland Revenue Services (FIRS)		-	-	-	-	-	-	-
1.1	Value Added Tax (VAT)	-	-	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3	Education Tax	-	-	-	-	-	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	-	-	-	-	-	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	-	-	-	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/duel diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		2 850 000	-	2 850 000	2 850 000	-	2 850 000	-
3.1	Royalty	2 850 000	-	2 850 000	2 850 000	-	2 850 000	-
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	-	-	-	-
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		2 850 000	-	2 850 000	2 850 000	-	2 850 000	-

Company name: Astro Minerals

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		1 680 011	-	1 680 011	1 235 000	-	1 235 000	445 011
1- Federal Inland Revenue Services (FIRS)		11	-	11	-	-	-	11
1.1	Value Added Tax (VAT)	-	-	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3	Education Tax	-	-	-	-	-	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	11	-	11	-	-	-	11
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	-	-	-	-	-	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	-	-	-	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		1 680 000	-	1 680 000	1 235 000	-	1 235 000	445 000
3.1	Royalty	1 620 000	-	1 620 000	1 215 000	-	1 215 000	405 000
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	60 000	-	60 000	-	-	-	60 000
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	20 000	-	20 000	(20 000)
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		1 680 011	-	1 680 011	1 235 000	-	1 235 000	445 011

Company name: Moelinks Company Ltd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		565 554	-	565 554	565 554	-	565 554	-
1- Federal Inland Revenue Services (FIRS)		-	-	-	-	-	-	-
1.1	Value Added Tax (VAT)	-	-	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3	Education Tax	-	-	-	-	-	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	-	-	-	-	-	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	-	-	-	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		565 554	-	565 554	565 554	-	565 554	-
3.1	Royalty	565 554	-	565 554	565 554	-	565 554	-
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	-	-	-	-
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		565 554	-	565 554	565 554	-	565 554	-

Company name: Rockwell Quarry Ltd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference (90 000)
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		-	4 094 012	4 094 012	245 000	3 939 012	4 184 012	(90 000)
1- Federal Inland Revenue Services (FIRS)		-	3 629 012	3 629 012	-	3 629 012	3 629 012	-
1.1	Value Added Tax (VAT)		3 629 012	3 629 012		3 629 012	3 629 012	-
1.2	Corporate Income Tax (CIT)		-	-		-	-	-
1.3	Education Tax		-	-		-	-	-
1.4	PAYE (FCT)		-	-		-	-	-
1.5	Withholding Tax		-	-		-	-	-
1.6	Others (FIRS)		-	-		-	-	-
2- Mining Cadastre Office (MCO)		-	-	-	80 000	-	80 000	(80 000)
2.1	Mining titles(s) application processing fee		-	-		-	-	-
2.2	Mining titles(s) annual service fees		-	-	80 000	-	80 000	(80 000)
2.3	Mining title(s) fee for processing of renewal application		-	-		-	-	-
2.4	Penalty fee for late renewal of mining titles (application)		-	-		-	-	-
2.5	Fees for application for enlargement (processing) of mining titles		-	-		-	-	-
2.6	Application for relinquishment of mining title fees		-	-		-	-	-
2.7	Application for transfer mining titles fees		-	-		-	-	-
2.8	Application for surrender mining titles fees		-	-		-	-	-
2.9	Application for consolidation mining titles fees		-	-		-	-	-
2.10	Fees for application to endorse additional mineral		-	-		-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title		-	-		-	-	-
2.12	Fees for application for amendment of documents		-	-		-	-	-
2.13	Search fee/due diligence		-	-		-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents		-	-		-	-	-
3- Mines Inspectorate Department (MID)		-	465 000	465 000	165 000	310 000	475 000	(10 000)
3.1	Royalty		445 000	445 000	135 000	310 000	445 000	-
3.2	Permit to deposit tailings		-	-		-	-	-
3.3	Permit to export minerals for commercial purposes		-	-		-	-	-
3.4	Permit to export minerals samples for analysis		-	-		-	-	-
3.5	Permit to posses and purchase minerals		-	-		-	-	-
3.6	Registration of accredited agents for movement of minerals		-	-		-	-	-
3.7	Permit to import explosives		-	-		-	-	-
3.8	Blasting certificates		10 000	10 000		-	-	10 000
3.9	Licence to manufacture explosives		-	-		-	-	-
3.10	Permit to erect a magazine		-	-		-	-	-
3.11	Licence to buy explosives		10 000	10 000	10 000	-	10 000	-
3.12	Licence to sell explosives		-	-		-	-	-
3.13	Permit to use ANFO		-	-		-	-	-
3.14	Explosives magazine licence		-	-		-	-	-
3.15	Others		-	-	20 000	-	20 000	(20 000)
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)		-	-		-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties		-	-		-	-	-
5.2	Excise Duties		-	-		-	-	-
5.3	Import Duties		-	-		-	-	-
5.4	Pre-shipment/Destination Fees		-	-		-	-	-
5.5	Others (NCS)		-	-		-	-	-
Total payments		-	4 094 012	4 094 012	245 000	3 939 012	4 184 012	(90 000)

Company name: **Elegant One Co. Ltd**Reporting period: **2013**

N°	Description of Payment	Per Company			Per Government			Final difference (110 000)
		Original	Adjust	Final	Original	Adjust	Final	
A-	Direct Payments/Revenues	1 845 000	-	1 845 000	1 955 000	-	1 955 000	(110 000)
1-	Federal Inland Revenue Services (FIRS)	-	-	-	-	-	-	-
1.1	Value Added Tax (VAT)	-	-	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3	Education Tax	-	-	-	-	-	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2-	Mining Cadastre Office (MCO)	160 000	-	160 000	160 000	-	160 000	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	160 000	-	160 000	160 000	-	160 000	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3-	Mines Inspectorate Department (MID)	1 685 000	-	1 685 000	1 795 000	-	1 795 000	(110 000)
3.1	Royalty	1 685 000	-	1 685 000	1 685 000	-	1 685 000	-
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	110 000	-	110 000	(110 000)
4-	Federal Ministry of Finance	-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5-	Nigeria Customs Service (NCS)	-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
	Total payments	1 845 000	-	1 845 000	1 955 000	-	1 955 000	(110 000)

Company name: **Habibu Eng. Nig. Ltd**Reporting period: **2013**

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		11 244 606	(8 885 594)	2 359 012	125 908 296	(122 878 918)	3 029 378	(670 366)
1- Federal Inland Revenue Services (FIRS)		9 325 594	(9 325 594)	-	122 878 918	(122 878 918)	-	-
1.1	Value Added Tax (VAT)	-	-	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	-	-	-	102 399 099	(102 399 099)	-	-
1.3	Education Tax	9 325 594	(9 325 594)	-	20 479 819	(20 479 819)	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	320 000	320 000	320 000	-	320 000	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	320 000	320 000	320 000	-	320 000	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		1 919 012	120 000	2 039 012	2 709 378	-	2 709 378	(670 366)
3.1	Royalty	1 919 012	-	1 919 012	2 589 378	-	2 589 378	(670 366)
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	50 000	50 000	-	50 000	50 000	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	40 000	40 000	-	40 000	40 000	-
3.11	Licence to buy explosives	-	30 000	30 000	-	30 000	30 000	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	120 000	(120 000)	-	-
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		11 244 606	(8 885 594)	2 359 012	125 908 296	(122 878 918)	3 029 378	(670 366)

Company name: Equishare Nig. Ltd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference (50 000)
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		-	3 425 400	3 425 400	2 276 460	1 198 940	3 475 400	(50 000)
1- Federal Inland Revenue Services (FIRS)		-	-	-	-	-	-	-
1.1	Value Added Tax (VAT)	-	-	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3	Education Tax	-	-	-	-	-	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	-	-	20 000	-	20 000	(20 000)
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	20 000	-	20 000	(20 000)
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		-	3 425 400	3 425 400	2 256 460	1 198 940	3 455 400	(30 000)
3.1	Royalty	-	3 425 400	3 425 400	2 226 460	1 198 940	3 425 400	-
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	30 000	30 000	(30 000)
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	30 000	(30 000)	-	-
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		-	3 425 400	3 425 400	2 276 460	1 198 940	3 475 400	(50 000)

Company name: Ahmu International Mining Ltd.

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		4 258 450	(2 125 000)	2 133 450	2 030 000	-	2 030 000	103 450
1- Federal Inland Revenue Services (FIRS)		133 450	-	133 450	-	-	-	133 450
1.1	Value Added Tax (VAT)	50 000	-	50 000	-	-	-	50 000
1.2	Corporate Income Tax (CIT)	83 450	-	83 450	-	-	-	83 450
1.3	Education Tax	-	-	-	-	-	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		2 125 000	(2 125 000)	-	-	-	-	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	2 125 000	(2 125 000)	-	-	-	-	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		2 000 000	-	2 000 000	2 030 000	-	2 030 000	(30 000)
3.1	Royalty	2 000 000	-	2 000 000	2 000 000	-	2 000 000	-
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	30 000	-	30 000	(30 000)
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		4 258 450	(2 125 000)	2 133 450	2 030 000	-	2 030 000	103 450

Company name: Esser West Africa

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		-	-	-	2 000 000	-	2 000 000	(2 000 000)
1- Federal Inland Revenue Services (FIRS)		-	-	-	-	-	-	-
1.1	Value Added Tax (VAT)	-	-	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3	Education Tax	-	-	-	-	-	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	-	-	-	-	-	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	-	-	-	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		-	-	-	2 000 000	-	2 000 000	(2 000 000)
3.1	Royalty	-	-	-	2 000 000	-	2 000 000	(2 000 000)
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	-	-	-	-
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		-	-	-	2 000 000	-	2 000 000	(2 000 000)

Company name: M. F.W. Dredging Co

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		39 177 331	-	39 177 331	1 795 500	-	1 795 500	37 381 831
1- Federal Inland Revenue Services (FIRS)		37 381 831	-	37 381 831	-	-	-	37 381 831
1.1	Value Added Tax (VAT)	1 012 000	-	1 012 000	-	-	-	1 012 000
1.2	Corporate Income Tax (CIT)	30 336 526	-	30 336 526	-	-	-	30 336 526
1.3	Education Tax	6 033 305	-	6 033 305	-	-	-	6 033 305
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	-	-	-	-	-	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	-	-	-	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		1 795 500	-	1 795 500	1 795 500	-	1 795 500	-
3.1	Royalty	1 795 500	-	1 795 500	1 795 500	-	1 795 500	-
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	-	-	-	-
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		39 177 331	-	39 177 331	1 795 500	-	1 795 500	37 381 831

Company name: Pzan International Nig. Ltd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		2 000 000	-	2 000 000	2 000 000	-	2 000 000	-
1- Federal Inland Revenue Services (FIRS)		-	-	-	-	-	-	-
1.1	Value Added Tax (VAT)	-	-	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3	Education Tax	-	-	-	-	-	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	-	-	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	-	-	-	-	-	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	-	-	-	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		2 000 000	-	2 000 000	2 000 000	-	2 000 000	-
3.1	Royalty	2 000 000	-	2 000 000	2 000 000	-	2 000 000	-
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	-	-	-	-
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		2 000 000	-	2 000 000	2 000 000	-	2 000 000	-

Company name: Magcober Nig. Ltd

Reporting period: 2013

N°	Description of Payment	Per Company			Per Government			Final difference
		Original	Adjust	Final	Original	Adjust	Final	
A- Direct Payments/Revenues		22 566 476	(20 432 449)	2 134 027	2 134 027	-	2 134 027	-
1- Federal Inland Revenue Services (FIRS)		20 432 449	(20 432 449)	-	-	-	-	-
1.1	Value Added Tax (VAT)	15 279 354	(15 279 354)	-	-	-	-	-
1.2	Corporate Income Tax (CIT)	-	-	-	-	-	-	-
1.3	Education Tax	-	-	-	-	-	-	-
1.4	PAYE (FCT)	-	-	-	-	-	-	-
1.5	Withholding Tax	5 153 095	(5 153 095)	-	-	-	-	-
1.6	Others (FIRS)	-	-	-	-	-	-	-
2- Mining Cadastre Office (MCO)		-	-	-	-	-	-	-
2.1	Mining titles(s) application processing fee	-	-	-	-	-	-	-
2.2	Mining titles(s) annual service fees	-	-	-	-	-	-	-
2.3	Mining title(s) fee for processing of renewal application	-	-	-	-	-	-	-
2.4	Penalty fee for late renewal of mining titles (application)	-	-	-	-	-	-	-
2.5	Fees for application for enlargement (processing) of mining titles	-	-	-	-	-	-	-
2.6	Application for relinquishment of mining title fees	-	-	-	-	-	-	-
2.7	Application for transfer mining titles fees	-	-	-	-	-	-	-
2.8	Application for surrender mining titles fees	-	-	-	-	-	-	-
2.9	Application for consolidation mining titles fees	-	-	-	-	-	-	-
2.10	Fees for application to endorse additional mineral	-	-	-	-	-	-	-
2.11	Fees for application for certified true copy of lost certificate of mining title	-	-	-	-	-	-	-
2.12	Fees for application for amendment of documents	-	-	-	-	-	-	-
2.13	Search fee/due diligence	-	-	-	-	-	-	-
2.14	Fees for cadastre map information, application for certified true copy of other documents other than title documents	-	-	-	-	-	-	-
3- Mines Inspectorate Department (MID)		2 134 027	-	2 134 027	2 134 027	-	2 134 027	-
3.1	Royalty	2 134 027	-	2 134 027	2 134 027	-	2 134 027	-
3.2	Permit to deposit tailings	-	-	-	-	-	-	-
3.3	Permit to export minerals for commercial purposes	-	-	-	-	-	-	-
3.4	Permit to export minerals samples for analysis	-	-	-	-	-	-	-
3.5	Permit to possess and purchase minerals	-	-	-	-	-	-	-
3.6	Registration of accredited agents for movement of minerals	-	-	-	-	-	-	-
3.7	Permit to import explosives	-	-	-	-	-	-	-
3.8	Blasting certificates	-	-	-	-	-	-	-
3.9	Licence to manufacture explosives	-	-	-	-	-	-	-
3.10	Permit to erect a magazine	-	-	-	-	-	-	-
3.11	Licence to buy explosives	-	-	-	-	-	-	-
3.12	Licence to sell explosives	-	-	-	-	-	-	-
3.13	Permit to use ANFO	-	-	-	-	-	-	-
3.14	Explosives magazine licence	-	-	-	-	-	-	-
3.15	Others	-	-	-	-	-	-	-
4- Federal Ministry of Finance		-	-	-	-	-	-	-
4.1	Dividend from Government Investment (Shares)	-	-	-	-	-	-	-
5- Nigeria Customs Service (NCS)		-	-	-	-	-	-	-
5.1	Customs Duties	-	-	-	-	-	-	-
5.2	Excise Duties	-	-	-	-	-	-	-
5.3	Import Duties	-	-	-	-	-	-	-
5.4	Pre-shipment/Destination Fees	-	-	-	-	-	-	-
5.5	Others (NCS)	-	-	-	-	-	-	-
Total payments		22 566 476	(20 432 449)	2 134 027	2 134 027	-	2 134 027	-

Annex 11: Solid minerals exported in 2013

EXPORTER NAME	GOODS DESCRIPTION	CIF VALUE(N)	WEIGHT (TONS)
RHEMA AND DARK RICHES MINING LTD	Other iron ores & concentrates	107,486,190	-
SUN & SAND INDUSTRIES LIMITED	Other iron ores & concentrates	778,600	-
CHENGZHOU MINING CO.LTD	Silver ores and concentrates	1,090,600	50
DE-ALICE INTEGRATED SERVICES LTD	Ash or residues containing antimony	6,323,044	-
UNIVERSITY COLLEGE HOSPITAL	Natural uranium	156	-
AGGOS NIG LTD	Other activated natural mineral products	1	40
AKO GROUP OF COMPANIES,	Other activated natural mineral products	156	10
KENYANG MINING COMPANY LTD	Other activated natural mineral products	312	46
MECHOZI PEARL NIG LTD	Other activated natural mineral products	1	50
MECHOZI PEARL NIG. LTD.	Other activated natural mineral products	1	40
OFENI NIGERIA LIMITED	Other activated natural mineral products	1	10
PEX STANDARD EXPORT NIG LTD	Other activated natural mineral products	156	105
PLUS AGRIC INVESTMENT LTD	Other activated natural mineral products	156	10
ZAZZY GLOBAL RESOURCES LTD	Other activated natural mineral products	781	324
UKAKWU INDUSTRIES NIG. LTD	Powder of silver	9,675,277	-
MATHS METALS RECYCLING LTD	Copper mates; cement copper	157,696,875	625
DAVISON JOE ENTERPRISES NIGERIA LTD	Unwrought nickel	755,339	2
DAVISUN INNOVATION LIMITED	Unwrought nickel	155,760	1
DAVITEX MARKETING COMPANY LTD	Unwrought nickel	25,105,464	2
DAVLIA LIMITED.	Unwrought nickel	1,557,400	1
OPTIMUM EXPOSURES LIMITED	Unwrought nickel	155,750	10
AA-KKAYZ RESOURCES LIMITED	Refined lead	7,427,095	1
BARLEN PROJECTS LIMITED	Refined lead	8,282,850	5
DTO COMMODITY TRADE NIGERIA LTD	Refined lead	2,522,988	-
E2S GLOBAL INDUSTRIES LIMITED	Refined lead	133,577,358	1
E2S GLOBAL INDUSTRIES LTD	Refined lead	36,020,770	-
EASTERN METALS LTD	Refined lead	142,482,746	291
METAFRIQUE LTD.	Refined lead	149,133,970	-
METAL AFRICA STEEL PRODUCTS LTD	Refined lead	924,802,494	685
METAL WORLD RECYCLING LIMITED	Refined lead	346,006,035	1
SFURNA GLOBAL LIMITED	Refined lead	1,463,573,073	1,974
SFURNA GLOBAL LTD	Refined lead	189,921,550	1
STEVEANA LIMITED	Refined lead	155,770	-
SUCCESS METALS NIGERIA LIMITED	Refined lead	510,912,357	1
SUN & SAND INDUSTRIES LIMITED	Refined lead	46,263,690	-
UNION AUTOPARTS MFG CO LTD	Refined lead	273,411,848	1
E2S GLOBAL INDUSTRIES LIMITED	Unwrought lead	37,866,728	85
E2S GLOBAL INDUSTRIES LTD	Unwrought lead	8,705,866	-
EVEREST METAL NIG	Unwrought lead	11,526,980	-
SUN & SAND INDUSTRIES LIMITED	Unwrought lead	11,291,150	-
BASIC METAL PRODUCTS LTD	Unwrought lead	1,726,178	145
BROMICH CONSULTING LIMITED	Unwrought lead	10,532,010	-
BROMWICH CONSULTING LIMITED	Unwrought lead	12,439,791	506
BROWICH CONSULTING LTD	Unwrought lead	2,995,436	-
EVEREST METAL NIG	Unwrought lead	830,628,364	1,279
EVEREST METAL NIGERIA LIMITED.	Unwrought lead	2,197,007,687	164
INVESTRADE LIMITED	Unwrought lead	20,920,840	333
METAL AFRICA STEEL PRODUCTS LTD	Unwrought lead	876,094	75
SUCCESS METALS NIGERIA LIMITED	Unwrought lead	107,392,125	-
SWANCAPE LTD	Unwrought lead	1	-

EXPORTER NAME	GOODS DESCRIPTION	CIF VALUE(N)	WEIGHT (TONS)
EASTERN METALS LTD	Lead	14,175,742	50
EGLONE INT'L SERV. LTD.	Lead	16,246,650	1
METAL RECYCLING INDUSTRIES LIMITED	Lead	19,103,964	-
BARLEN PROJECTS LIMITED	Lead	50,256,490	240
HENRY GARBERG & NENE VENTURES LTD	Lead	8,178,958	50
ASIAN TIGER PHARMACEUTICAL COMPANY	Lead	1,557,400	10
BARLEN PROJECTS LIMITED	Zinc	26,673,308	100
MEL-TECH WEST AFRICA LIMITED	Zinc	45,779	25
METCRAP NIGERIA LIMITED	Tin	30,795,508	-
SUCCESS METALS NIGERIA LIMITED	Tin	118,056,605	-
SUN & SAND INDUSTRIES LIMITED	Tin	7,672,485,050	106
Total		15,756,761,318	7,456

Annex 12: Detail of Licenses held by companies selected in the scope

N°	Company	Extracted product	Number of License/Lease	License type	License/Lease reference	Status of the lease	Granted	Expires	State of the mine	Locality of the mine
1	Dangote Cement Plc	Limestone, Clay & Laterite	4	NC	19701	Active	NC	NC	Kogi	Lokoja
				NC	23312	Active	NC	NC	Kogi	Lokoja
				NC	8119	Active	NC	NC	Ogun	Ibese
				NC	8118	Active	NC	NC	Ogun	Ibese
2	Lafarge Cement WAPCO Nigeria Plc	Limestone, Shale & Laterite	6	Quarry Lease	1 QLS	Inactive	NC	NC	Ogun	NC
				Quarry Lease	2 QLS	Active	NC	NC	Ogun	NC
				Quarry Lease	5 QLS	Active	NC	NC	Ogun	NC
				Quarry Lease	8 QLS	Active	NC	NC	Ogun	NC
				Quarry Lease	165 QLS	Active	NC	NC	Ogun	NC
				Quarry Lease	583 QLS	Active	NC	NC	Ogun	NC
3	Julius Berger Nig. Plc	Granite	22	Quarry Lease	663 QLS	Active	2/12/2008	2/11/2016	Abuja	AMAC
		Laterite		Quarry Lease	2780 QLS	Active	7/5/2007	7/4/2017	Cross River	Akamkpa
		Granite		Quarry Lease	471 QLS	Active	2/12/2008	2/11/2011	Ondo state	Oba
		Granite		Quarry Lease	3532 QLS	Active	12/9/2007	11/9/2017	Ebonyi	Amoha
		Granite		Quarry Lease	458 QLS	Active	2/12/2008	2/11/2016	Lagos	Eti-osa
		Sand		Quarry Lease	6504 QLS	Active	9/27/2010	9/26/2015	Lagos	Lagos Island
		River sand		Quarry Lease	6505 QLS	Active	5/5/2010	5/4/2015	Lagos	Eti-osa
		River sand		Quarry Lease	7543 QLS	Active	7/26/2011	7/25/2016	Lagos	Eti-osa
		Sand/Granite		Quarry Lease	6479 QLS	Active	7/26/2011	7/25/2016	Lagos	ETI OSA
		River sand		Quarry Lease	6455 QLS	Active	5/5/2010	4/5/2015	Lagos	ETI OSA
		Granite		Quarry Lease	14271 QLS	Active	10/31/2012	10/30/2016	Ondo state	Akoko Edo
		Laterite		Quarry Lease	12710 QLS	Active	10/31/2012	10/30/2016	Akwa Ibom	Ibesikpo Asultan
		Laterite		Quarry Lease	12711 QLS	Active	10/31/2012	10/30/2016	Akwa Ibom	Abak
		Granite		Quarry Lease	9322 QLS	Active	7/12/2010	7/11/2015	Kogi	Ajaokuta
		Granite		Quarry Lease	2782 QLS	Active	7/5/2007	7/4/2012	Adamawa	Gombi
		Granite		Quarry Lease	2783 QLS	Active	9/5/2007	9/4/2012	Kogi	Adavi
		Granite		Quarry Lease	2784 QLS	Active	9/5/2007	9/4/2012	Bauchi	Bauchi
		Sand		Quarry Lease	1133 QLS	Active	7/5/2007	7/4/2017	Lagos	ETI OSA
		Granite		Quarry Lease	1944 QLS	Active	2/12/2008	2/11/2016	Abuja	Municipal
		Granite		Quarry Lease	2779 QLS	Active	7/5/2007	7/5/2017	Ondo state	Afo-Ose
		Laterite		Quarry Lease	5513 QLS	Active	5/5/2010	4/4/2015	Akwa Ibom	ITU
		Laterite		Quarry Lease	5069 QLS	Active	5/5/2010	4/5/2015	Abuja	AMAC

N°	Company	Extracted product	Number of License/Lease	License type	License/Lease reference	Status of the lease	Granted	Expires	State of the mine	Locality of the mine
4	United Cement Nig. Ltd	Limestone Marl Shale	1	Mining Lease	643 ML	Active	8/4/2005	7/4/2026	Cross River	Akamkpa
5	RCC Nig. Ltd	Granite	6	Quarry Lease	1640 QLS	Active	8/21/2007	8/20/2017	Abuja	Kwali
				Quarry Lease	15888 QLS	Active	3/25/2013	3/24/2018	Oyo	Oluyole
				Quarry Lease	2664 QLS	Active	9/6/2007	9/5/2017	Cross River	Akamkpa
				Quarry Lease	10053 QLS	Active	11/3/2010	11/2/2015	Oyo	Atiba
				Quarry Lease	1165 QLS	Active	8/21/2007	8/20/2017	Edo	Ovia South-West
				Quarry Lease	13460 QLS	Active	6/14/2007	6/13/2017	Nasarawa	Mararaba Udege
6	Dantata & Sawoe C	Granite	4	Quarry Lease	608 QLS	Active	NC	NC	Abuja	Abuja
		Laterite		Quarry Lease	1244 QLS	Active	NC	NC		
		Granite		Quarry Lease	15329 QLS	Inactive	NC	NC	Zamfara	Zurmi
		Granite		Quarry Lease	15674 QLS	Active	NC	NC	Edo	Akoko Edo
7	Setraco	NC	NC	NC	NC	NC	NC	NC	NC	
8	Crushed Rock Ind. Ltd	Granite	18	Quarry Lease	9 QLS	Active	NC	NC	NC	Akamkpa
				Quarry Lease	13 QLS	Active	NC	NC	NC	FCT
				Quarry Lease	15 QLS	Inactive	NC	NC	NC	FCT
				Quarry Lease	16 QLS	Active	NC	NC	NC	EBONYI
				Quarry Lease	67 QLS	Active	NC	NC	NC	SUPARE
				Quarry Lease	221 QLS	Inactive	NC	NC	NC	EOBAFEMI OWEDE
				Quarry Lease	339 QLS	Inactive	NC	NC	NC	EDO (ETSAKO)
				Quarry Lease	341 QLS	Inactive	NC	NC	NC	ONDO (SUPARU ii)
				Quarry Lease	409 QLS	Inactive	NC	NC	NC	EBONYI
				Quarry Lease	582 QLS	Inactive	NC	NC	NC	EBONYI
				Quarry Lease	6963 QLS	Inactive	NC	NC	NC	FCT
				Quarry Lease	7799 QLS	Inactive	NC	NC	NC	EBONYI
				Quarry Lease	7800 QLS	Inactive	NC	NC	NC	EBONYI
				Quarry Lease	8299 EL	Inactive	NC	NC	NC	ONDO (SUPARU)
				Quarry Lease	452 QLS	Inactive	NC	NC	NC	FCT
				Quarry Lease	453 QLS	Inactive	NC	NC	NC	FCT
				Quarry Lease	454 QLS	Inactive	NC	NC	NC	FCT
				Quarry Lease	2740 QLS	Inactive	NC	NC	NC	FCT
9	AshakaCem Plc	Coal	16	Mining Lease	887 ML	Active	10/25/2007	10/24/2032	Gombe	Akko
		GYP SUM		Mining Lease	228 ML	Active	1/1/2005	12/31/2029	Yobe	Fika
		LIMESTONE		Mining Lease	223 ML	Active	1/1/2005	12/31/2029	Gombe	Funakaye
		Limestone		Mining lease	6 ML	Active	1/1/2005	12/31/2029	Gombe	Funakaye
		Limestone		Exploration	59 EL	NC	NC	NC	NC	NC

N°	Company	Extracted product	Number of License/Lease	License type	License/Lease reference	Status of the lease	Granted	Expires	State of the mine	Locality of the mine
		Limestone		License Exploration License	157 EL	NC	NC	NC	NC	NC
		Coal		Exploration License	886 EL	NC	NC	NC	NC	NC
		Gypsum		Exploration License	1163 EL	NC	NC	NC	NC	NC
		Limestone		Exploration License	14375 EL	NC	NC	8/15/2015	NC	NC
		Limestone		Exploration License	14377 EL	NC	NC	8/15/2015	NC	NC
		Limestone		Exploration License	14380 EL	NC	NC	8/15/2015	Gombe	Funakaye
		Limestone		Exploration License	14715 EL	NC	NC	8/15/2015	NC	NC
		Limestone		Exploration License	14717 EL	NC	NC	8/15/2015	NC	NC
		Limestone		Exploration License	14718 EL	NC	NC	8/15/2015	NC	NC
		Pozzolana		Exploration License	14719 EL	NC	NC	8/15/2015	Borno	Biu
		Limestone		Exploration License	14720 EL	NC	NC	8/15/2015	NC	NC
10	Zeberced Nig. Ltd	GRANITE	1	Quarry Lease	3712 QLS	Active	NC	NC	Abuja	Bwari
11	Ratcon Construction Co. Ltd.	GRANITE	2	Quarry Lease	259 QLS	Active	NC	NC	Oys State	Ibadan
		GRANITE		Quarry Lease	260 QLS	Active	NC	NC	Oys State	Ibadan
12	Arab Contractors Nig. Ltd	GRANITE	3	Quarry Lease	3508 QLS	Active	NC	NC	Oyo State	Oluyole
		GRANITE		Quarry Lease	187 QLS	Active	6/20/1905	NC	Abuja	Bwari
		GRANITE		Quarry Lease	14033 QLS	Inactive	NC	NC	Cross River	Akamkpa
13	P.W. Nig. Ltd	GRANITE	8	Quarry Lease	5395 QLS	Active	5/11/2008	NC	Benue	Adikpo
					249 QLS	Active	10/18/2007	10/16/2012	Plateau	Vom
					708 QLS	Active	8/8/2007	8/7/2012	Abuja	Abuja
					720 QLS	Active	10/17/2007	10/17/2012	Oyo	Akinyele
					9884 QLS	Inactive	11/15/2010	NC	Taraba	Sunkani
					4013 QLS	Active	10/18/2007	10/17/2012	Adamawa	Mayo Belwa
					485 QLS	Inactive	10/18/2007	10/17/2012	NC	NC
401 QLS	Active	10/18/2007	10/17/2012	Kaduna	Chikum					
14	CCNN Plc	Limestone	7	Exploration Lease	2861 EL	Active	NC	NC	Sokoto	Wamakko
		Limestone		Exploration Lease	2862 EL	Active	NC	NC	Sokoto	NC
		Limestone		Mining Lease	9563 ML	Active	10/7/2010	10/6/2035	Sokoto	NC
		Limestone		Mining Lease	110 ML	Active	16/01/2000	1/15/2015	Sokoto	NC

N°	Company	Extracted product	Number of License/Lease	License type	License/Lease reference	Status of the lease	Granted	Expires	State of the mine	Locality of the mine
		Limestone		Mining Lease	111 ML	Active	10/10/2000	9/10/2015	Sokoto	NC
		Limestone		Mining Lease	9564 ML	Active	10/8/2010	10/7/2035	Sokoto	NC
		Limestone		Mining Lease	112 ML	Active	10/10/2000	9/10/2015	Sokoto	NC
15	Kopek Construction Ltd	GRANITE	2	Quarry Lease	2307 QLS 8578 QLS	Active Active	8/23/2012 5/5/2010	8/22/2017 5/4/2015	Oyo Ekiti	Oluyole Ikere
16	Gilmor Engineering Ltd	GRANITE	1	Quarry Lease	3048 QLS	Active	1/8/2007	NC	F.C.T	A.M.A.C
		Granite		Quarry Lease	2497 QLS	Active	10/23/2007	10/21/2017	Bauchi	Bauchi
		Granite		Quarry Lease	8954 QLS	Active	4/19/2010	4/18/2015	Bauchi	Bauchi
		Granite		Quarry Lease	10507 QLS	Active	1/31/2011	1/30/2016	Gombe	Gombe
17	Triacta	Granite	8	Quarry Lease	7939 QLS	Active	4/26/2010	4/25/2015	Gombe	Kaltungo
		Granite		Quarry Lease	4829 QLS	Active	7/15/2010	7/14/2015	Zamfara	Talata Mafara
		Granite		Quarry Lease	1524 QLS	Active	8/14/2007	8/13/2017	Kano	Bebeji LGA
		Granite		Quarry Lease	10611 QLS	Active	1/2/2011	1/1/2016	Nassarawa	Awe
		Granite		Quarry Lease	16781 QLS	Active	9/30/2013	9/29/2018	Niger	Kataeregi
18	Mother Cat Ltd	Granite	3	Quarry Lease	2515 QLS	Active	9/3/2007	9/2/2017	Bauchi	Shira
		Granite		Quarry Lease	1932 QLS	Active	8/28/2007	8/27/2017	Katsina	Kafur
		Granite		Quarry Lease	1929 QLS	Active	9/3/2007	9/2/2017	Zamfara	Talata Mafara
19	China Civil Engineering Construction Corporation	Granite	NC	Quarry Lease	3128 QLS	Active	NC	NC	NC	NC
				Quarry Lease	3001 QLS	Active	11/14/2007	11/13/2012	Edo State	Ovia South West
20	Georgio Rock Ltd	Granite	5	Quarry Lease	4035 QLS	Active	11/14/2007	11/13/2012	Edo State	Ovia South West
				Quarry Lease	14535 QLS	Inactive	11/23/2012	11/22/2017	Edo State	Ovia South West
				Quarry Lease	13136 QLS	Inactive	6/26/2012	6/25/2017	Edo State	Ovia South West
				Quarry Lease	13137 QLS	Inactive	6/26/2012	6/25/2017	Edo State	Ovia South West
21	Tongyi Allied Mining Ltd	Lead/Zinc		Mining Lease	11492 ML	Active	22/4/2014	21/4/2039	Plateau State	Wase
		Bauchi	6	Mining Lease	15008 ML	Active	10/31/2012	13818	Bauchi	Toro
		Bauchi		Mining Lease	15009 ML	Active	10/31/2012	13818	Bauchi	Toro
		Gold		Mining Lease	15288 ML	Active	7/31/2013	50616	Zamfara	maru
		Gold		Mining Lease	15289 ML	Active	7/31/2013	50616	Zamfara	Bukkuyum
		Copper, Lead, Zinc		Mining Lease	15357 ML	Active	5/13/2014	50981	plateau	Wase
				Quarry Lease	375 QSL	Active	NC	NC	Ogun	Obafemi/Owode
22	Multiverse Resources Ltd	Nasarawa	5	NC	NC	Inactive	NC	NC	Abuja	NC
				NC	NC	Inactive	NC	NC	Ogun	NC
				NC	NC	Inactive	NC	NC	Cross River	NC

N°	Company	Extracted product	Number of License/Lease	License type	License/Lease reference	Status of the lease	Granted	Expires	State of the mine	Locality of the mine
23	Petra Quarries Ltd.	Granite	2	Mining Lease	14646 ML	Active	10/31/2012	42307	Nasarawa	Awe
				Quarry Lease	5531 QSL	Active	NC	NC	Edo	NC
				Quarry Lease	5532 QSL	Active	NC	NC	Edo	NC
24	Boroni-Prono & Company	Granite	8	Quarry Lease	3919 QLS	Active	5/5/2010	5/4/2015	KATSINA	Malunfashi
				Quarry Lease	3920 QLS	Active	5/5/2010	5/4/2015	KADUNA	Igabi/Chikyun
				Quarry Lease	3918 QLS	Active	5/5/2010	5/4/2015	KATSINA	Rimi
				Quarry Lease	8703 QLS	Inactive	5/10/2010	5/10/2015	EKITI	Ekiti East
				Quarry Lease	8704 QLS	Inactive	5/5/2010	5/4/2015	NIGER	Mokwa
				Quarry Lease	14757 QLS	Active	11/29/2012	11/28/2017	ZAMFARA	Gusau
				Quarry Lease	9124 QLS	Inactive	8/26/2010	8/25/2015	KADUNA	Chikun
				Quarry Lease	13945 QLS	Active	2013	NC	NC	NC
25	C.C.C Const Nig Ltd	Dolomitic Limestone	1	Quarry Lease	11487 QLS	Active	11/4/2011	NC	NC	NC
26	Salini NIG LTD	Granite	1	Quarry Lease	1492 QLS	NC	NC	NC	Abuja	AMAC
27	Dantata Land and SEA	Granite	1	Quarry Lease	15339 QLS	Active	NC	2013	Kano	Gezawa
28	CGC Nig. Ltd	Granite/Sand	5	Quarry Lease	8049 QLS	Active	1/26/2011	1/25/2016	FCT Abuja	Bwari
				Quarry Lease	17190 OLS	Active	8/25/2014	8/24/2019	Zamfara	Maru
				Quarry Lease	8378 QLS	Inactive	9/14/2010	9/13/2015	Gombe	Yamltu
				Quarry Lease	17189 QLS	Inactive	11/12/2013	10/12/2018	Jigawa	Gwiwa
				Quarry Lease	17759 QLS	Inactive	5/16/2014	5/15/2019	Yobe	Gujba
29	CNC Engineering Company Ltd	NC	NC	NC	NC	NC	NC	NC	Ogun State	NC
30	Hitech Construction Company Ltd	Granite	1	Quarry Lease	11511 QLS	Active	7/3/1905	NC	Ondo state	Odigbo
31	FW SAN HE Concepts Ltd	Granite	2	Quarry Lease	8328 QLS	Active	8/9/2010	8/8/2015	Crossriver	NC
		Granite		Quarry Lease	6314 QLS	Active	4/19/2010	NC	Ogun State	Odeda
32	Blackstone Crushing Ltd	NC	NC	NC	NC	NC	NC	NC	NC	NC
33	Spectrum Minerals Nig.	Tin Ore and Columbite	1	Mining lease	164 ML	Inactive	1/1/2005	12/31/2029	Plaeau	Jos South
34	Mac Daniel's Quarry & Concrete Ltd	GRANITE	2	Quarry Lease	10258 QLS	Active	10/16/2010	12/15/2018	Ebonyi	Ohouleule
		Granite		Quarry Lease	1502 QLS	Active	10/16/2010	12/15/2018	Ebonyi	Ohouleule
35	Madodel Engineering Construction Ltd	Sand (sharp)	2	Quarry Lease	1502 QLS	Active	12/13/2007	12/12/2012	Lagos State	Ikorodu
				Quarry Lease	7572 QLS	Active	NC	NC	Lagos State	Ikorodu
36	Paras Crushing Company Ltd	Granite	1	Quarry Lease	197	Active	12/13/2007	12/12/2012	Ogun State	Ijebu North East Local Government
37	Levant Construction Ltd	Granite	2	Quarry Lease	7003	Active	5/10/2010	5/9/2015	Ondo State	Irele
				Quarry Lease	7004	Active	5/10/2010	5/9/2015	Ondo State	Irele

N°	Company	Extracted product	Number of License/Lease	License type	License/Lease reference	Status of the lease	Granted	Expires	State of the mine	Locality of the mine
38	Milatex Geneworkds Ltd	NC	NC	NC	NC	NC	NC	NC	NC	NC
39	S. C. C. NIG Ltd	Granite	4	Quarry Lease	3636 QLS	Active	9/15/2007	NC	FCT	AMAC
				Quarry Lease	615 QLS	Active		NC	FCT	AMAC
				Quarry Lease	2209 QLS	Active		NC	FCT	AMAC
				Quarry Lease	5034 QLS	Active		NC	FCT	AMAC
40	Asphalt Unity	Diorite	NC	Quarry Lease	9233 QLS	Active	9/13/2011	9/12/2016	Abia	Nneochi
41	Perfect Stone Quarry	Granite	1	Quarry Lease	3301 QLS	Active	11/29/2007	11/28/2017	Abuja	Durumi Village, Mpape
42	Kunlun Nig. Ltd	Granite	1	Quarry Lease	5713 QLS	Active	9/15/2010	9/14/2015	Oyo	Oluyole
43	Expanded Mining	NC	NC	NC	NC	NC	NC	NC	NC	NC
44	Purechem Industries Ltd	Limestone, Laterite & Clay	1	Mining lease	419 ML	Active	10/4/2007	10/3/2032	Ogun	Ewekoro
45	Japaul Mines & Prd	Granite	1	Quarry Lease	305 QLS	Active	NC	NC	Ondo State	Ose Local Government
46	Porcelainware Industries Ltd	Clay, Kaolin, Feldspar	1	Mining Lease	3442 EL	Active	NC	NC	Ogun	EWEKORO
47	C&C Constr co. Ltd	NC	NC	NC	NC	NC	NC	NC	NC	NC
48	Mould Nig Ltd	GRANITES	2	Quarry Lease	8253 QLS	Active	5/5/2010	4/5/2015	Taraba State	Wukari
		GRANITES		Quarry Lease	9640 QLS	Active	30/1/2012	29/1/2017	Kogi State	Ofu
49	Gitto Constuzion Generali	Granite	2	Quarry Lease	13813 QLS	Active	6/9/2012	5/9/2017	Kogi State	Lokoja
				Quarry Lease	13842 QLS	Active	18/4/2012	17/4/2017	Cross River State	Akamkpa
50	Saydoun Ltd	Granite	1	Quarry Lease	986 QLS	Active	10/15/2007	10/14/2012	EDO	ETSAKO West
51	Zenith Const. Co. Ltd.	Granite	1	Quarry Lease	328 QLS	Active	8/13/2007	8/12/2017	Akamkpa	Cross River
52	Inter- Bau Const. Ltd	Granite	1	Quarry Lease	8506 QLS	Active	NC	NC	Edo State	Auchi
53	Brothers Quarry	Granite	1	Quarry Lease	13688 QLS	Active	6/14/2012	6/13/2017	Cross River State	Akamkpa
54	First Tipper Drivers Mining Entrp	Sand	1	Quarry Lease	8528 QLS	Active	7/1/1905	2012	Lagos State	Badagry Local Government
55	Astro Minerals	NC Cassiterite, Columbite, Tin	NC	EXPLORATION LICENSE	2337EL	Inactive	N/A	N/A	PLATEAU STATE	JOS SOUTH LGA
				Mining Lease	17635 ML		13/05/2014	5/12/2039	Bauchi	Ningi
56	Moelinks Company Ltd	Sharp Sand	1	Quarry Lease	10458 QLS	Active	NC	NC	Lagos	Kosefe
57	Rockwell Quarry Ltd	Granite	1	Quarry Lease	12204 QLS	Active	NC	NC	Benue	Ohimini LGA
58	Elegant One Co. Ltd	Granite	1	Quarry Lease	10021QLS	Active	7/1/1905	2014	Ebonyi	ibii Afikpo
59	Habibu Eng. Nig. Ltd	Granite&Laterite	1	Quarry Lease	10260 QLS	Active	9/11/2010	8/11/2015	ZAMFARA	GUSAU
60	Equishare Nig. Ltd	Granite	1	Quarry Lease	NC	Active	NC	NC	Jigawa	Dutse

N°	Company	Extracted product	Number of License/Lease	License type	License/Lease reference	Status of the lease	Granted	Expires	State of the mine	Locality of the mine
61	Ahmu International Mining Ltd.	Gemstone	3	Exploration License	600 EL	Active	5/17/2007	5/14/2010	Oyo State	Itesiwaju
				Mining lease	601 ML	Active	6/18/2010	6/17/2035	Oyo State	Itesiwaju
				Mining lease	602 ML	Active	6/18/2010	6/17/2035	Oyo State	Itesiwaju
62	Esser West Africa	Sharp sand	1	Quarry Lease	5115 QLS	Active	NC	NC	NC	NC
63	M. F.W. Dredging Co	SHARP SAND	1	Quarry Lease	5115 QLS	Active	NC	NC	RIVERS	PORT HARCOURT
64	Pzan International Nig. Ltd	Sand	1	QUARRY LEASE	8448	Active	NC	NC	LAGOS	BADAGRY
65	Magcober Nig. Ltd	Baryte	0	No Lease	NA	NA	NA	NA	NA	NA

Annex 13: Letter of the Auditor General for the Federation**OFFICE OF THE AUDITOR-GENERAL FOR THE FEDERATION**

Extra-Ministerial Audit

DEPARTMENT**HEADQUARTERS:**

Audit House,
Plot 273, Samuel Ademulegun Street,
Central Business District,
P.M.B. 128, Garki- Abuja, Nigeria

DCS/IND. 49/CORP/VOL. I/45

**LAGOS OFFICE :**

5, Sir Mobolaji Bank Anthony Street,
P.M.B. 12503
Lagos , Nigeria
Tel: +234(1) 2632335

18th August, 2015.

Ref No.....

Date.....

The Executive Secretary,
Nigeria Extractive Industries Transparency Initiative,
No. 1, Zambezi Crescent,
Maitama, Abuja.

**RE: REQUEST FOR ATTESTATION LETTER FOR NEITI 2013 SOLID MINERAL
AUDIT IN LINE WITH EITI REQUIREMENTS,
RECONCILIATION, 2013 REPRESENTATION OF FULL DISCLOSURE FOR SOLID
MINERALS**

Your letter Ref. No.: NEITI/ES/08/2015/057 dated 18th August, 2015 refers. In connection with the NEITI reconciliation being undertaken for the National Stakeholder Working Group (NSWG) of the NEITI concerning benefit flows from Companies and received by the relevant Agencies Federal Inland Revenue Service (FIRS) Mining Cadastre Office (MCO) and Mines Inspectorate department (MID) of the Federal Republic of Nigeria during the year 2013.

The office of the Auditor General for the Federation has examined the Data and Revenues received by the Government Agencies mentioned and can confirm that we have tested the Completeness and accuracy of the extraction of the payments data submitted to the EITI Reconciler from the Audited Accounts of the Federation for the year 2013 under Auditing Standards of Supreme Audit Institutions (ISSAI) published by the INTOSAI.

Based on this examination, we confirm that the transaction reported therein are in accordance with instructions issued by the NSWG and also certify that the Audit was conducted in line with International Standards on Auditing (ISA) and other best practices.

The Office of the Auditor General for the Federation has been a member of the International Organisation of Supreme Audit Institutions (INTOSAI) more than 30 years.

Kindly accept the assurances of the Auditor-General's highest regards.

I. O. Dada.
for: Auditor-General for the Federation.

Annex 14: Persons contacted or involved in the 2013 NEITI reconciliation**Consultants****Moore Stephens LLP**

Tim Woodward	Partner
Kayode Sunmola	Partner
Ben Toorabally	Head of office MS IFI Maghreb
Radhouane Bouzaiane	Team Leader
Karim Ghezaiel	Audit Senior
Rached Maalej	Audit Senior

RoseWater Partners

Abegunde Paul	Tax Expert
Adesartya Bolajoko	Audit Supervising Senior
Joseph Oiumide	Audit Senior
Otuogbai Ojemeru	Mining Engineer
Aluko Taiwo Opeoluwa	Geotechnical Engineer

NEITI Secretariat

Zainab S. Ahmed	Executive Secretary
Tariye O. George	Director-Technical
Dieter Ahmed Bassi	Team Leader Solid Minerals
Ibrahim Shittu	Senior Officer

Revenue Mobilisation Allocation & Fiscal Commission

Rabiu Kabir	-
-------------	---

Mines Inspectorate Department

Engr. D. A. Awojobi	Director
---------------------	----------

Federal Inland Revenue Service (FIRS)

Innocent C. Ohagwa	Director Large Tax Payers DEPT
--------------------	--------------------------------

Mining Cadastre Office

S.L. Salau	Director
------------	----------

Bureau of Public Enterprises

Muhammad Dikko Abdullahi	-
--------------------------	---

Extractive Companies

	Focal point	Function
Dangote Cement Plc	Tope Adedara; Tunji Oladokun	
Lafarge Cement WAPCO Nigeria Plc	Oluwadare Moses; Seyi Alao	

Extractive Companies	Focal point	Function
Julius Berger Nig. Plc	Emeka Ibe	
United Cement Nig. Ltd	Mufutau Morufu	General Ledger Accountant
RCC Nig. Ltd	Akinpelumi Kunlipo	Mining Engineer
Dantata & Sawoe C	Engr Nasir Dantata (ED); A Muktari (PRO Mines); P.L. Nucum	
Setraco	Jibril Larry	
Crushed Rock Ind. Ltd	Umoh Godson; Frank Alimonu Noah Ekanabase Josiah	
Ashaka Cem Plc	Ahmed Tijani	Mines Operation's Manager
Zeberced Nig. Ltd	Idris Sadiq	
Ratcon Construction Co. Ltd.	Bashiru Alao; Bamidele Adegbesin	
Arab Contractors Nig. Ltd	Barr Alozie Orji	
P.W. Nig. Ltd	Sam Nwaogwugwu David Emerson Buge Nuhu Y	
CCNN Plc	Isah Abubakar Fakai Haruna Hashim	
Kopek Construction Ltd	Sarhis Tarpirian; Oji Arimoro; Sina Oyebamiji	
Gilmor Engineering Ltd	Tal David, Shashi Jose	
Triacta	Youssef Jrad	Chief Accountant
Mother Cat Ltd	Engr Okwara A I	Quality Control Manager
China Civil Engineering Construction Corporation	Boniface Nwosu Fashe	
Georgio Rock Ltd	Henry Egua	
Tongyi Allied Mining Ltd	Nzekwe Oster	Accountant
Borini-Prono & Company	Afzal Iqbal Uche S. Chinyere	
Salini NIG LTD	Augustina Patrick Vincent Barra	
CGC Nig. Ltd	Balogun Toyin Ogbonlaye	Technical Manager
CNC Engineering Company Ltd	Mustapha Husseini Kevin	Operational Manager
FW SAN HE Concepts Ltd	Ibrahim Ayanda	
Blackstone Crushing Limited	Ajagbe D.P	
Mac Daniel's Quarry & Concrete Ltd	Uzoa A Okwara	
Paras Crushing Company Ltd	Kamal Pandey	
Levant Construction Ltd	Ogunjobi Joseph Maroun Saba	
Milatex Geneworkds Ltd	Williams A.	
Asphalt Unity	Frederic Chagoury	
S. C. C. NIG Ltd	Vivian Johnson	
Perfect Stone Quarry	Isah Karikati Azeez	
Kunlun Nig. Ltd	Olamrenogu Ige Iawal Mufutau	

Extractive Companies	Focal point	Function
Purechem Industries Ltd	Ananth & Tunji, Sunday Vijaykumar	
Japaul Mines & Prd	Sobola Olakunle Aminu Suleiman	
Porcelainware Industries Ltd	K. Taiwo Olatokumbo Sanni	
Gitto Constuzion Generali	Ram	
Brothers Quarry	Ann Lu	Management Assistant
Astro Minerals	Blessing Bernard	
Rockwell Quarry Ltd	Aminu Bala	Public Relation Officer
Elegant One Co. Ltd	Engr. Nnadi Zensel	
Habibu Eng. Nig. Ltd	Engr. Mohammed Siajan (Zonal Mngr) Rashim Arif	
Equishare Nig. Ltd	Mukhtari Abdullahi	PRO
Ahmu International Mining Ltd.	Adegoke A.W Rowland Ibrahim	General Site Manager
M. F.W. Dredging Co	Okesina Musliu Daniel Samuel	
Magcober Nig. Ltd	Ijeoma Odukwe	