

Project level reporting

Tracking payments from companies to government, by individual extractive project

Anglophone Africa Webinar

16 April 2020

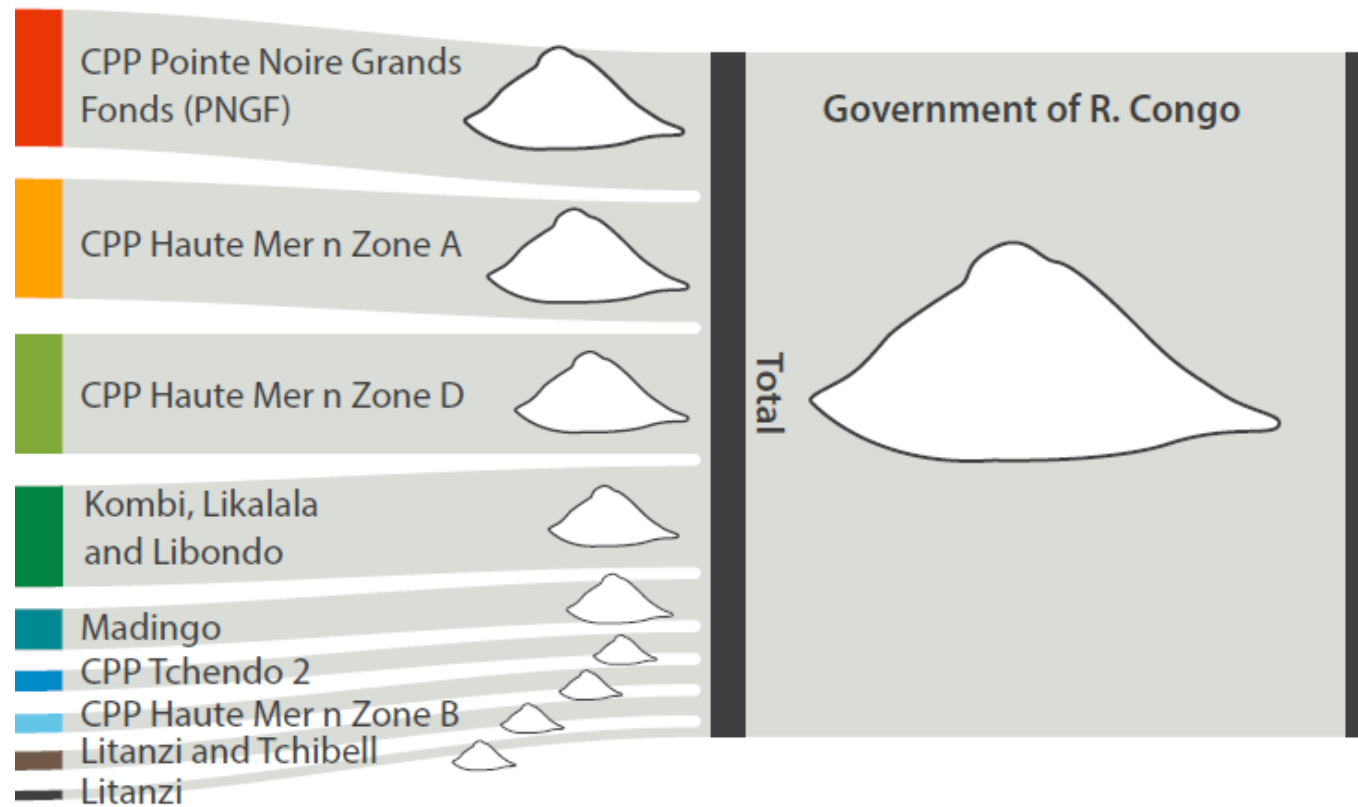


The global standard for the good governance
of oil, gas and mineral resources

What is project-level reporting?

Project-level reporting

Traditional reporting



Why project-level reporting?

Government can:

- Know if they receive what is owed from each individual project
- More easily address tax avoidances/evasions that are done through transfer pricing manipulation
- Help strengthen its position when negotiating contracts with companies

Civil society can:

- Use the information to hold companies to account by comparing payments to governments with fiscal, legal and contractual terms of specific sites, and
- Can compare payments to governments with actual activities and production at specific sites

Companies can:

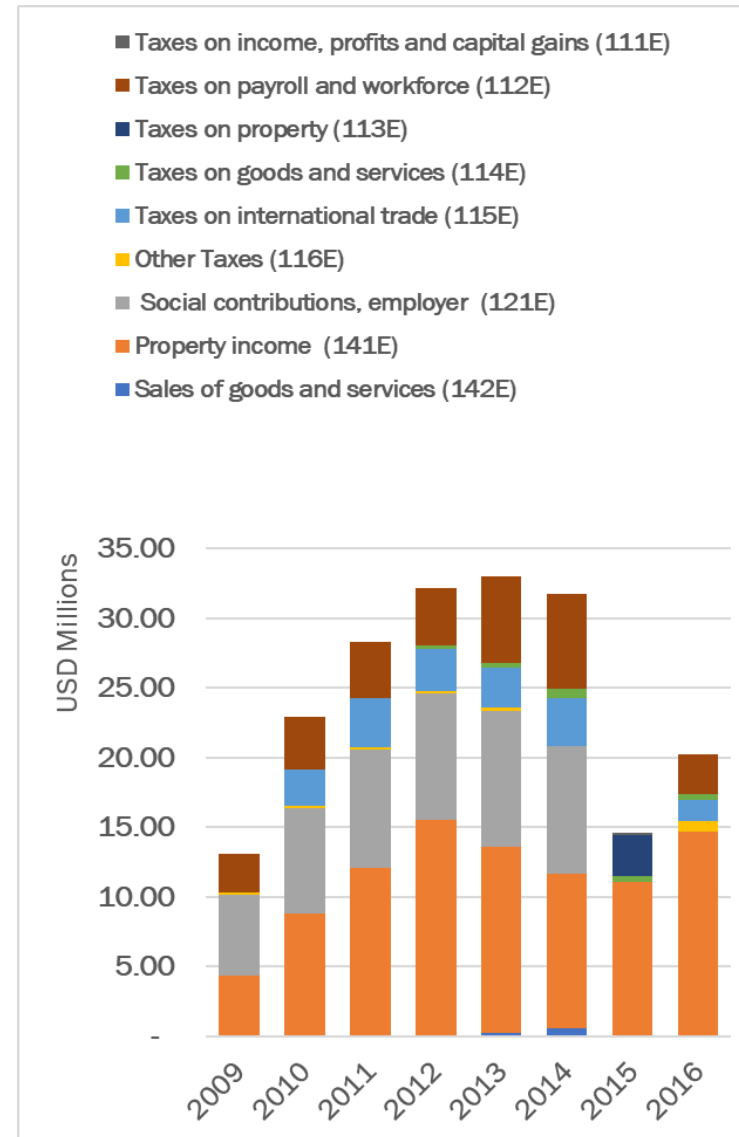
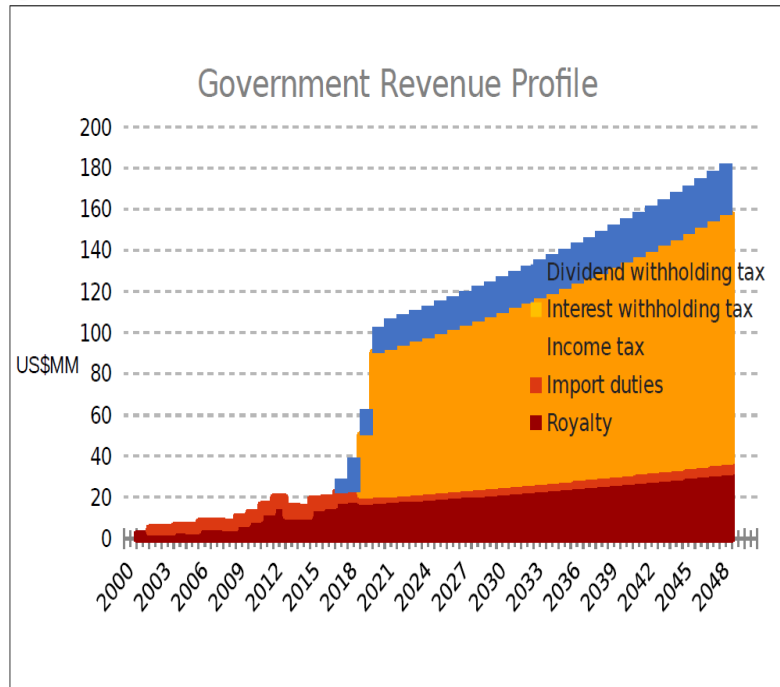
- Can benefit through managing communities' expectation through improved understanding how extractive companies operate



Why project-level reporting?

Calibrate financial models:

Figure 2



Theory

vs

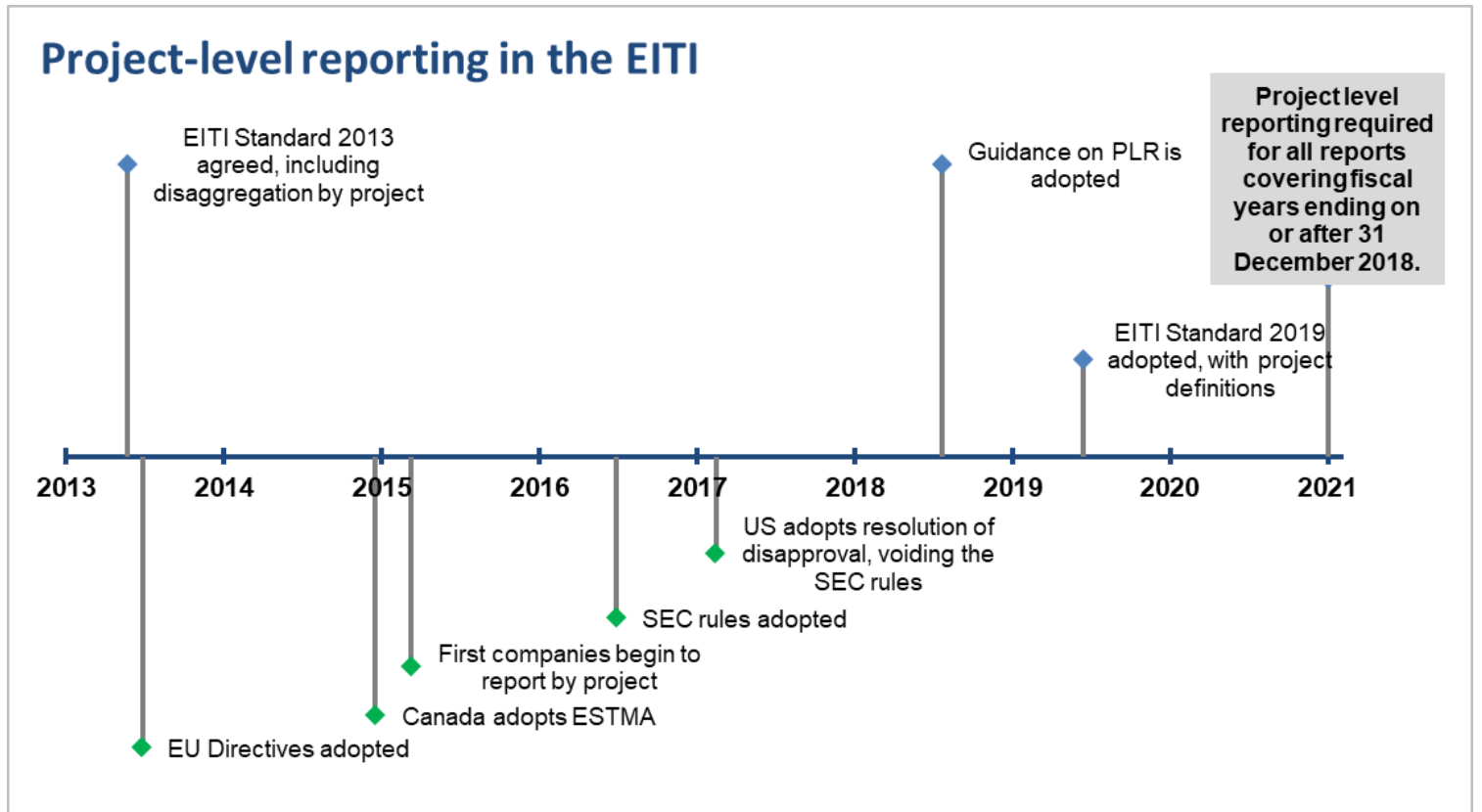
Practice

(Bulyanhulu Gold Mine Ltd)

Timeline

Project-level reporting (PLR) is required for all reports covering **fiscal years ending on or after 31 December 2018**.

→ The date of publication does not matter; the fiscal year covered does.



Requirement 4.7 – Project-level reporting

- EITI data should be disaggregated by:
 - *individual project,*
 - *company,*
 - *government entity and*
 - *revenue stream.*
- A **project** is defined as operational activities that are governed by a single contract, license, lease, concession or similar legal agreement, imposing payment obligations from companies to government.
 - *Examples: single contract, production sharing agreement (PSA) or other legal agreement.*
- If there are multiple agreements, MSG should check to see whether they are substantially interconnected (e.g. geographically integrated contracts with similar terms)
- Standar ToRs for IA's propose language for how to report by project (see step 4)
- Guidance note for project-level reporting available at <https://eiti.org/GN29>

Preliminary assessment (from 2019) of PLR in Anglophone Africa

Country	Reporting year	(i) Project definition	(ii) Project-level reporting	Overall assessment
Ethiopia	2016	No	Partially	Partially but unplanned
Ghana	2016	No	Partially	Partially but unplanned
Liberia	2016	Partially	Partially	Partially but unplanned
Malawi	2016	Partially	Partially	Partially but unplanned
Mozambique	2016	Partially	Partially	Partially but unplanned
Nigeria	2016	No	Partially	Partially but unplanned
Sao Tome and Principe	2017	No	No	No project-level reporting
Seychelles	2016	No	No	No project-level reporting
Sierra Leone	2016	Partially	Partially	Partially but unplanned
Tanzania	2016	No	No	No project-level reporting
Zambia	2016	Yes	Partially	Partially but unplanned

Zambia's reporting today*

*Based on *draft* 2018 report

Clear project definition and progress on project-level data.

Issues for consideration:

- When companies and govt are unable to provide data, why is this?
- Some companies *de facto* report by project: “single-asset companies”, companies holding only one license/contract/concession.

No.	Company	License n°	Area Charges paid to MMMD (ZMW)	Mineral Royalties paid to ZRA (ZMW)	Property rates to local councils (ZMW)
1	KANSANSHI MINING PLC	7057 HQ-LML	421,032	1,100,722,515	
		17019-HQ-LEL	22,462		
		7074-HQ-LML	16,170		
2	KONKOLA COPPER MINES PLC	7075 - HQ - LML	192,715		
		7076 - HQ - LML	120,678		
		102099 - HQ - MPL	4,150		
		19168 - HQ - LPL	110,692		
		8089-HQ-LML	410,791		
3	LUMWANA MINING COMPANY LIMITED	9000-HQ-LML	402,817		
		9001-HQ-LML	279,903		
		9002-HQ-LML	357,665		
		9003-HQ-LML	144,236		
		9004-HQ-LML	409,186		
4	MOPANI COPPER MINES PLC	7625 HQ - LML	169,357		6,898,651
		7073 HQ - LML	339,933		
Total			416,759		7,430,119
ZCCM-IH			409,396		
SARGAS			403,032		
ZCCM-IH			125,291		
MAFULA			236,910		
ZCCM-IH			4,993,175	1,100,722,515	14,328,770
ZCCM-IH			5,052,627	3,238,468,206	107,718,688
ZCCM-IH			99%	34%	13%
ZCCM-IH			63,918		
ZCCM-IH			209,440		
TULLOW			654,955		
Total			2,763,416.34	690,000.00	

COMPANIES	LICENCE NO.	AREA CHARGES (ZMW)	ANNUAL LICENCE FEES (ZMW)	DATA PACKAGE	APPLICATION FEES	TOTAL (ZMW)
ZCCM-IH	PEL 032	334,803	90,000	214,620	120,000	759,423
SARGAS	PEL029	156,537	90,000			246,537
ZCCM-IH	PEL033	137,738	90,000	214,620	120,000	562,358
MAFULA	PEL008	1,108,367	90,000			1,198,367
ZCCM-IH	PEL032	97,658	90,000	214,620	120,000	522,278
ZCCM-IH	PEL031	63,918	90,000	214,620	120,000	488,538
ZCCM-IH	PEL012	209,440	90,000			299,440
TULLOW	PEL028	654,955	60,000			
Total		2,763,416.34	690,000.00			

No.	Company	License n°	Area Charges (ZMW)	%
1	KANSANSHI MINING PLC	7057-HQ-LML	421,032	1.24%
		17019-HQ-LEL	22,462	0.07%
		7074-HQ-LML	16,170	0.05%
2	KONKOLA COPPER MINES PLC	7075 - HQ - LML	192,715	0.57%
		7076 - HQ - LML	120,678	0.36%
		102099 - HQ - MPL	4,150	0.01%
		19168 - HQ - LPL	110,692	0.33%
		8089-HQ-LML	410,791	1.21%
3	LUMWANA MINING COMPANY LIMITED	9000-HQ-LML	402,817	1.19%
		9001-HQ-LML	279,903	0.83%
		9002-HQ-LML	357,665	1.06%
		9003-HQ-LML	144,236	0.43%
		9004-HQ-LML	409,186	1.21%
4	MOPANI COPPER MINES PLC	7625 HQ - LML	169,357	0.50%
		7073 HQ - LML	339,933	1.00%
5	KALUMBILA MINERALS LIMITED	15868 HQ LML	416,759	1.23%
		15869 HQ LML	409,396	1.21%
		15870 HQ LML	403,032	1.19%
		15871 HQ LML	125,291	0.37%
		15872 HQ LML	236,910	0.70%
6	FIRST QUANTUM MINING AND OPERATIONS LTD	8480	39,450	0.12%
		21957	27,440	0.08%
		22964	127,141	0.38%
		22962	231,069	0.68%
7	CHAMBISHI COPPER SMELTER LIMITED	8403-HQ-LML	8,577	0.03%
Sub-total			5,426,853	16.04%
Total Area Charges reported by MMMD			33,835,525	

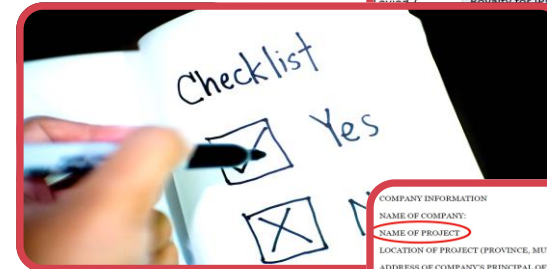


How to report by project?

- Step 1 – Identifying ‘projects’
- Step 2 – Identifying which revenue streams to report by project
- Step 3 – Identifying who should report what
- Step 4 – Reporting templates



Levied / imposed per company	Withholding tax - IAET Customs duties VAT on imported materials and equipment Excise tax on imported goods Wharfage fees Local business tax Real property tax Mayor's permit Community tax Withholding tax - Royalties to claim owners Excise tax Corporate income tax Royalty for IPs	Disclosed by company
Levied / imposed per project	Investigation fee Royalty from oil and gas production	Disclosed by project



COMPANY INFORMATION

NAME OF COMPANY: _____

NAME OF PROJECT: _____

LOCATION OF PROJECT (PROVINCE, MUNICIPALITY, BARANGAY): _____

ADDRESS OF COMPANY'S PRINCIPAL OFFICE: _____

TIN: _____

A. Bureau of Internal Revenue (BIR)

Type of tax	Period covered (Cut-off date)	Amount paid	Remarks
Excise tax on minerals			
Corporate income tax			
Withholding tax			
Foreign shareholder dividends			
Profit remittance to principal			
Royalties to claim owners			
Improperly accumulated retained earnings tax (IAET)			

Step 1 – Identifying ‘projects’

1. What legal instruments/agreements exist in the country?

MSGs should identify legal instruments: contracts, concessions, production-sharing agreements, licenses, leases, titles, permits, and other agreements.

2. Are substantially interconnected or overarching agreements an issue?

3. MSG to document their findings.

Step 1 – Identifying ‘projects’

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MSGs should identify legal instruments: contracts, concessions, production-sharing agreements, licenses, leases, titles, permits, and other agreements. [common examples in red]

2. Are substantially interconnected or overarching agreements an issue?

3. MSG to document their findings.

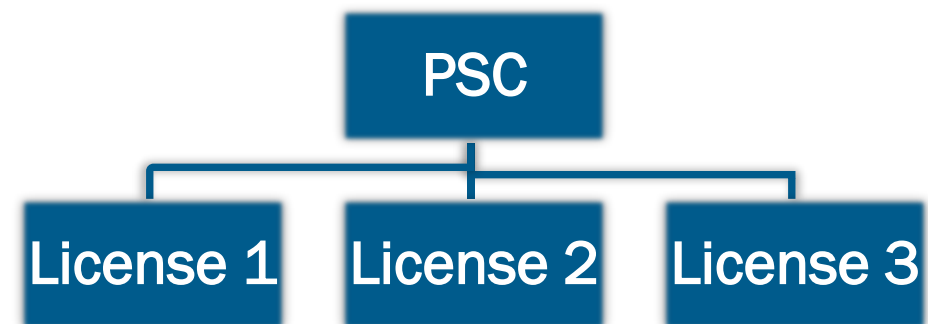
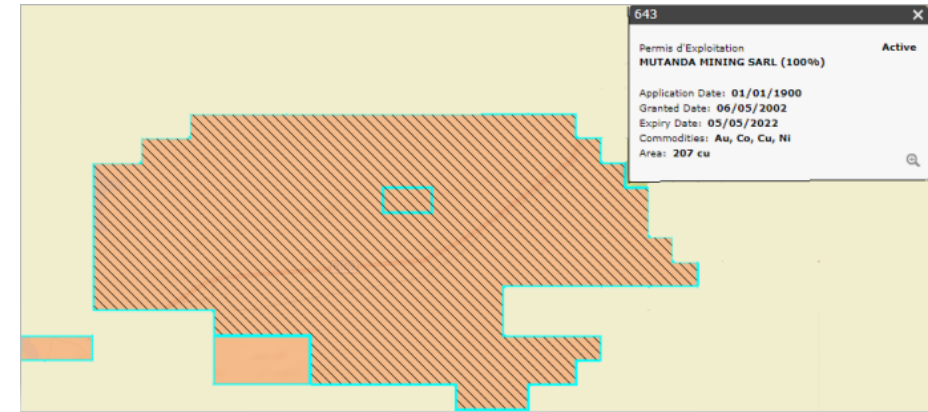
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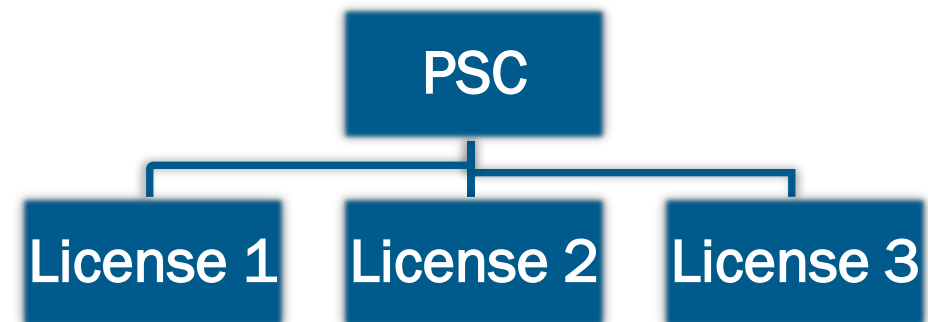
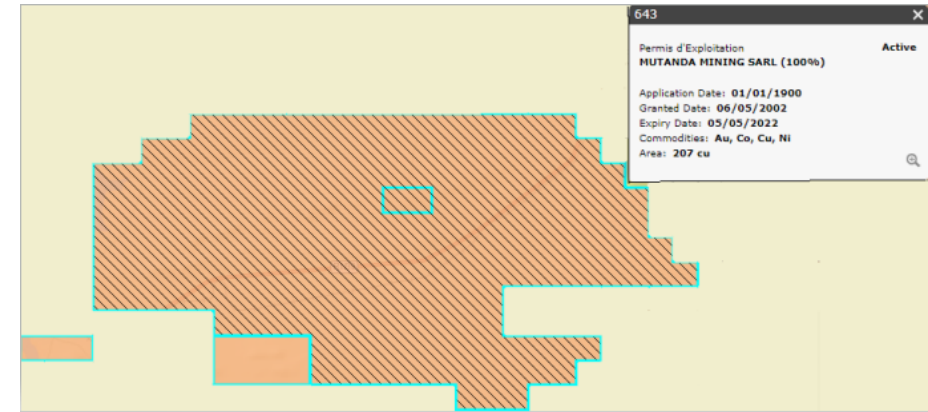


Step 1 – Identifying ‘projects’

Are substantially interconnected or overarching agreements an issue?

YES: Identify which precise agreements are geographically linked, and have equivalent terms

NO: Projects are defined as the legal instruments listed previously



Step 1 – Identifying ‘projects’

1. What legal instruments/agreements exist in the country?
2. Are substantially interconnected or overarching agreements an issue?
3. MSG to document their findings.

“In [*country*], a [*mining*]/[*oil and gas*] project is defined as operational activities that are governed by a single [*contract, agreement, concession, license, lease, permit, title, etc.*] and form the basis for payment liabilities with a government.

Legal agreements [*Agreement 1, 2, 3, etc..*] are superseded by [*Overarching agreement 1 ...*], and the following agreements are substantially interconnected: [*Project A: License 1, 2, 3; Project B: ...*]”.

Step 1 – Identifying ‘projects’

- **Armenia, Albania, Mongolia, Trinidad and Tobago** : Projects are defined as single mineral extraction permits/licenses or subsoil use contracts/PSAs
- **Germany, Mauritania, United Kingdom, Zambia**: Company payments are also disaggregated by project, defined as ‘per license’ only

Step 2 – Identifying revenue streams

(1) Review fiscal regime and identify payments

As normal scoping and materiality: which payments from companies to governments exist?

Example from Zambia draft 2018 report

(2) Which payments are levied/imposed on licenses/contracts? Which are levied on entities?

Some revenue streams are not imposed at project level. These are said to be levied or imposed on a company or entity basis.

Examples: - corporate income tax = company or entity-wide
- license fee = project-level

(3) Payments levied on projects / legal agreements should be reported by project

N°	Description of payment
MMMD	
1	Application Fees
2	Licence Fees
3	Area Charges
4	Valuation Fees
5	Annual Operating Permit
6	Environmental Protection Fund
7	Other fees & charges
ZRA	
8	Pay- As-You-Earn
9	Import VAT
10	Mineral Royalty
11	Company Income Tax (including Provisional Tax)
12	VAT (including Withholding VAT)
13	Import/Customs Duty
14	Withholding Taxes
15	Excise Duty - Electrical Energy
16	Property Transfer Tax
17	Wind Fall Tax
18	Variable profit Tax
19	Advance Income Tax
20	Export Levy
21	Other taxes (ZRA)
22	VAT claimed
Local Councils	
23	Annual Business Fees
24	Property Rates
MoL	
25	Ground Rent
26	Consideration Fees
27	Registration Fees
28	Preparation fees
29	Others-Invitation to Treat / Title Deeds
MoF	
30	Dividends from Government Shares
31	Revenues from GRZ shareholding sale
ZCCM-IH	
32	Dividends from ZCCM-IH Shares
33	Price participation fees
34	Revenues from ZCCM-IH shareholding sale
35	Revenues from ZCCM-IH mining rights transfer
Social Payments	
36	Corporate Social Responsibility In kind payments
37	Corporate Social Responsibility cash payments
Other Significant Payments	
38	Other Significant Payments

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MMMD			
1	Application Fees		✓
2	Licence Fees		✓
3	Area Charges		✓
4	Valuation Fees		✓
5	Annual Operating Permit		✓
6	Environmental Protection Fund		✓
7	Other fees & charges		✓
ZRA			
8	Pay- As-You-Earn	✓	
9	Import VAT	✓	
10	Mineral Royalty		✓
11	Company Income Tax (including Provisional Tax)	✓	
12	VAT (including Withholding VAT)	✓	
13	Import/Customs Duty	✓	
14	Withholding Taxes	✓	
15	Excise Duty - Electrical Energy	✓	
16	Property Transfer Tax		✓
17	Wind Fall Tax	✓	
18	Variable profit Tax	✓	
19	Advance Income Tax	✓	
20	Export Levy	✓	
21	Other taxes (ZRA)	✓	
22	VAT claimed	✓	
Local Councils			
23	Annual Business Fees		✓
24	Property Rates		✓
MoL			
25	Ground Rent		✓
26	Consideration Fees		✓
27	Registration Fees		✓
28	Preparation fees		✓
29	Others-Invitation to Treat / Title Deeds		✓
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Social Payments			
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37	Corporate Social Responsibility cash payments		✓
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3	Area Charges		✓
4	Valuation Fees		✓
5	Annual Operating Permit		✓
6	Environmental Protection Fund		✓
7	Other fees & charges		✓
ZRA			
8	Pay- As-You-Earn	✓	
9	Import VAT	✓	
10	Mineral Royalty		✓
11	Company Income Tax (including Provisional Tax)	✓	
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Other Significant Payments			
38	Other Significant Payments	✓	

Step 2 – Identifying revenue streams

3. Payments levied on projects / legal agreements should be reported by project:

“Where payments are attributed to a specific project – [*list project-level payments*] - then the total amounts per type of payments shall be disaggregated by project.

Where payments are levied at an entity level rather than at a project level – [*list company-wide payments*] – the payments will be disclosed at an entity level rather than at a project level.”

In case of barriers: Government or companies are not capable of assessing compliance on payments:

EITI Reports can shed light on these gaps in management systems. If possible, cover disclosure gaps of companies/govt while reforms are sought.



N°	Description of payment	Disclosed by company	Disclosed by project
MMMD			
1	Application Fees		✓
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6	Environmental Protection Fund		✓
7	Other fees & charges		✓
ZRA			
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16	Property Transfer Tax		✓
Local Councils			
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Project level reporting in Zambia:

Revenue streams

Projects (licenses)

No.	Company	License n°	Area Charges paid to MMMD (ZMW)	Mineral Royalties paid to ZRA (ZMW)	Property rates to local councils (ZMW)
1	KANSANSHI MINING PLC	7057 HQ LML	421,032	1,100,722,515	
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		15872 HQ LML	236,910		
6	FIRST QUANTUM MINING AND OPERATIONS LTD BM M S	NC			
7	CHAMBISHI COPPER SMELTER LIMITED	NC			
8	ZCCM INVESTMENTS HOLDINGS PLC	NC			
9	MAAMBA COLLIERIES LIMITED	NC			
Sub-total			4,993,175	1,100,722,515	14,328,770
Total reported by extractive companies			5,052,627	3,238,468,206	107,718,688
%			99%	34%	13%

NC: Not Communicated



Step 3 – Identifying who should report what

Identify legal agreements (license/permit/PSC) for all material companies. Are there multiple participants in projects?

- (1) **Not multiple:** “Single-asset companies” (holding a single license/mine/agreement) report as normal, as they already report per project
- (2) Are multiple participants (JVs) common in your country? Who effectuates payments?
Should be reported by the company making the payment
- (3) Does a state-owned enterprise operate in your country? Describe their role and how they disaggregate payments/receipts?

Step 3 – Identifying who should report what

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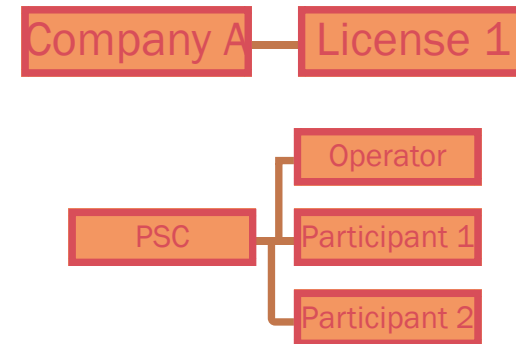


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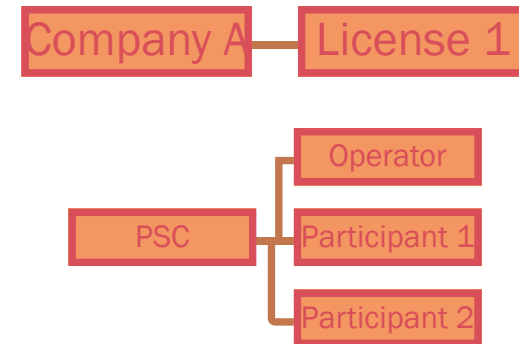
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SOEs report in a more disaggregated form, same as private companies as outlined under step 2



Step 3 – Identifying who should report what

Identify legal agreements (license/permit/PSC) for all material companies. Are there multiple participants in projects?

Examples:

- **Single-asset company:** In **Kazakhstan**, Tengizchevroil LLP PSA: incorporated joint venture. As it is an incorporated joint venture & has own taxpayer ID: operators' payments treated as a single project.
- **Joint ventures:** In **Indonesia**, all revenue streams are disaggregated by operator and block for non-tax payments (e.g. royalties). Tax payments are not paid by operators and are reported by each company.
- **SOEs:** In **Ghana**, the SOE (GNPC) disaggregates in-kind receipts by field for non-tax payments (e.g. royalties, participating interests).

Reporting should reflect how payments are made for projects with multiple participants

Step 4 – Reporting templates

Terms of Reference for Independent Administrators

- *For the purpose of project-level reporting, document:*
 - *How to apply the definition of projects in your country,*
 - *Identify revenue streams that should be reported per project, and*
 - *Draft corresponding reporting templates, drawing on the [model reporting templates](#) for project level reporting developed by the EITI (Summary data template, Part 3 – Reporting entities, and Part 5 – Companies payments.*

Step 4 – Reporting templates

Government revenues by company and project

EITI Requirement 4.1.c : Company payments ; EITI Requirement 4.7 : Project-level reporting

Company	Government entity	Revenue stream name	Levied on project	Reported by project	Project name	Reporting currency	Revenue value	Payment made in-kind (Y/N)	In-kind volume (if applicable)	Unit (if applicable)	Comments
EITI Company LLC	Tax Revenue Authority	Extractives Profit Tax	No	No	Greeny South LNG	USD	10,000,000			<Select unit>	
EITI Company LLC	Tax Revenue Authority	VAT	No	No	Non-project payments	<XXX>				<Select unit>	
EITI Company LLC	Ministry of Mines	Mining royalties	Yes	Yes	Alphago Mine	<XXX>				<Select unit>	
EITI Company LLC	Ministry of Mines	Concession fees	Yes	Yes	Alphago Mine	<XXX>				<Select unit>	
EITI Company LLC	SOE	Oil/gas royalty	Yes	Yes	Greeny South LNG	<XXX>				<Select unit>	
EITI Company LLC	SOE	Gas flaring fee	Yes	Yes	Greeny South LNG	USD	755,000			<Select unit>	
EITI Company LLC	SOE	License fees	Yes	Yes	Greeny South LNG	USD	2,870,000			<Select unit>	
EITI Company LLC	Other Govt. Agency	Payment type A	Yes	Yes	Deep Blue Mine	<XXX>				<Select unit>	
EITI Company LLC	Other Govt. Agency	Payment type B	Yes	Yes	Alphago Mine	<XXX>				<Select unit>	
Totally green Ltd	Ministry of Mines	Payment type A	Yes	Yes	Deep Blue Mine	<XXX>				<Select unit>	
Totally green Ltd	Ministry of Mines	Payment type B	Yes	Yes	Alphago Mine	USD	1,000,000			<Select unit>	
Totally green Ltd	SOE	License fees	Yes	Yes	Deep Blue Mine	<XXX>				<Select unit>	
Totally green Ltd	SOE	Gas flaring fee	Yes	Yes	Deep Blue Mine	<XXX>				<Select unit>	
Totally green Ltd	SOE	License fees	Yes	Yes	Deep Blue Mine	<XXX>				<Select unit>	
Totally green Ltd	Other Govt. Agency	Payment type A	Yes	Yes	Deep Blue Mine	<XXX>				<Select unit>	
Totally green Ltd	Other Govt. Agency	Payment type B	Yes	Yes	Deep Blue Mine	<XXX>				<Select unit>	

Add new rows as necessary, right click the row number to the left and select "Insert"

Total	USD	14,625,000.00
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From Summary data template, issued by EITI International Secretariat: <https://eiti.org/summary-data-template>



Step 4 – Reporting templates

Levied by project?

Reported by project?

Project name?

Government revenues by company and project

EITI Requirement 4.1.c : Company payments ; EITI Requirement 4.7 : Project-level reporting

Company	Government entity	Revenue stream name	Levied on project	Reported by project	Project name	Reporting currency	Revenue value	Payment made in-kind (Y/N)	In-kind volume (if applicable)	Unit (if applicable)	Comments
EITI Company LLC	Tax Revenue Authority	Extractives Profit Tax	No	No	Greeny South LNG	USD	10,000,000			<Select unit>	
EITI Company LLC	Tax Revenue Authority	VAT	No	No	Non-project payments	<XXX>				<Select unit>	
EITI Company LLC	Ministry of Mines	Mining royalties	Yes	Yes	Alphago Mine	<XXX>				<Select unit>	
EITI Company LLC	Ministry of Mines	Concession fees	Yes	Yes	Alphago Mine	<XXX>				<Select unit>	
EITI Company LLC	SOE	Oil/gas royalty	Yes	Yes	Greeny South LNG	<XXX>				<Select unit>	
EITI Company LLC	SOE	Gas flaring fee	Yes	Yes	Greeny South LNG	USD	755,000			<Select unit>	
EITI Company LLC	SOE	License fees	Yes	Yes	Greeny South LNG	USD	2,870,000			<Select unit>	
EITI Company LLC	Other Govt. Agency	Payment type A	Yes	Yes	Deep Blue Mine	<XXX>				<Select unit>	
EITI Company LLC	Other Govt. Agency	Payment type B	Yes	Yes	Alphago Mine	<XXX>				<Select unit>	
Totally green Ltd	Ministry of Mines	Payment type A	Yes	Yes	Deep Blue Mine	<XXX>				<Select unit>	
Totally green Ltd	Ministry of Mines	Payment type B	Yes	Yes	Alphago Mine	USD	1,000,000			<Select unit>	
Totally green Ltd	SOE	License fees	Yes	Yes	Deep Blue Mine	<XXX>				<Select unit>	
Totally green Ltd	SOE	Gas flaring fee	Yes	Yes	Deep Blue Mine	<XXX>				<Select unit>	
Totally green Ltd	SOE	License fees	Yes	Yes	Deep Blue Mine	<XXX>				<Select unit>	
Totally green Ltd	Other Govt. Agency	Payment type A	Yes	Yes	Deep Blue Mine	<XXX>				<Select unit>	
Totally green Ltd	Other Govt. Agency	Payment type B	Yes	Yes	Deep Blue Mine	<XXX>				<Select unit>	

Add new rows as necessary, right click the row number to the left and select "Insert"

Total	USD	14,625,000.00
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From Summary data template, issued by EITI International Secretariat: <https://eiti.org/summary-data-template>



Step 4 – Reporting templates

1. Reporting templates

COMPANY INFORMATION

NAME OF COMPANY:

NAME OF PROJECT

LOCATION OF PROJECT (PROVINCE, MUNICIPALITY, BARANGAY):

ADDRESS OF COMPANY'S PRINCIPAL OFFICE:

TIN:

A. Bureau of Internal Revenue (BIR)

Type of tax	Period covered (Cut-off date)	Amount paid	Remarks
Excise tax on minerals			
Corporate income tax			
Withholding tax			
<i>Foreign shareholder dividends</i>			
<i>Profit remittance to principal</i>			
<i>Royalties to claim owners</i>			
Improperly accumulated retained earnings tax (IAET)			

Step 4 – Reporting templates

Operator:

B. PERCENTAGE OF OWNERSHIP
To be filled by Contractor / Operator

1. Ownership by 31 December 2014

Name Holder of Participating Interest	Percentage of Ownership (%)	PIC Name	Address	Email/Telepon/Fax
Total	100			

II. TO BE RECONCILE SECTION
A. To be filled by every operator based on FQR (Financial Quarterly Report) : Consolidation %

Description (unit)	Volume / Value 2014
1. Total lifting of oil and condensate (Barrels)	
2. Total lifting of oil and condensate (USD)	
3. Total production of oil and condensate (Barrels)	
4. Total lifting of gas :	
Natural (MMBTU)	
LPG (MT)	
Natural (MMSCF)	
LPG (MMSCF)	
5. Total lifting of gas (USD)	
6. Total production of gas (MSCF)	
7. Government lifting of oil and condensate (Barrels)	
8. Government lifting of gas :	
Natural (MMBTU)	
LPG (MT)	
Natural (MMSCF)	
LPG (MMSCF)	
9. Domestic Market Obligation (DMO) oil (Barrels)	
10. DMO Fees (USD)	
11. Over/(under) lifting of oil (USD)*	
12. Over/(under) lifting of gas (USD)*	

* Value under (-) dan over (+) untuk lifting

B. To be filled by every reporting based on CASH BASIS

Description (unit)	Nilai 2014
1. Signature Bonus (USD)	
2. Production/Development/Compensation Bonus (USD)	
3. Corporate and Dividend Tax (USD)	

Non-operators:

II. TO BE RECONCILE SECTION

To be filled by reporting operator based on Cash Basis

Description (unit)	Value
	2014
Corporate and Dividend Tax (USD)	

III. STATEMENT OF CONFORMITY

I certify that the content of this submission is true and based on financial statements audited by a public accounting firm or an independent auditor.

Date : _____

Name : _____

Position : _____

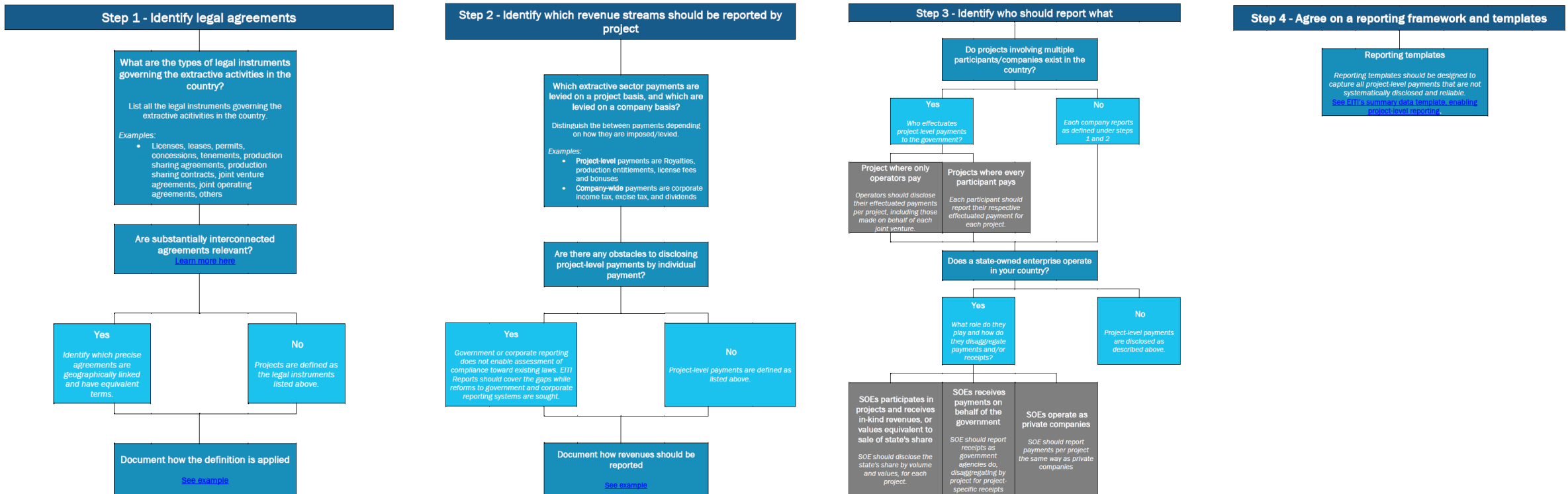
To be signed and sealed by Finance Director or Auditor of reporting production unit in Indonesia.



Additional resources

- Guidance note 29 Project-level reporting (including flowchart): <https://eiti.org/GN29> (updated January 2020)
- Selected reporting templates
 - Indonesia: <http://eiti.ekon.go.id/en/category/download/formulir-eiti/>
 - Philippines: <https://ph-eiti.org/Country-Reports/#/Reporting-Templates>
 - Trinidad and Tobago: <http://www.tteiti.org.tt/explore-data/open-data/>
 - United Kingdom: <https://www.gov.uk/guidance/extractive-industries-transparency-initiative>
- Fact sheet: <https://eiti.org/document/projectlevel-reporting-in-extractive-industries>
- Project-level reporting practices 2017: <https://eiti.org/document/projectlevel-reporting-in-extractive-industries>. *New update in 2019, not publicly available.*

Flowchart / checklist available



Source: <https://eiti.org/GN29#Attachments>

www.eiti.org
@EITlorg

E-MAIL secretariat@eiti.org **TELEPHONE** +47 22 20 08 00

ADDRESS EITI International Secretariat, Rådhusgata 26, 0151 Oslo, Norway

eiti