

Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-	-	-	-	-
Compensation for claims for Damages from MWTF	-	-	-	-	-
Environmental Trust Fund - Actual expenditure	-	-	-	-	-
Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-	-	-	-	-
Mine wastes & Tailing fees (MWTF)	30,994		(30,994)		(30,994)
Monitoring Trust Fund - Actual expenditure	-	-	-	-	-
Rehabilitation Cash Fund - Actual expenditure	-	-	-	-	-
Subtotal - Environmental expenditure	82,602,543	-	(82,602,543)	-	(82,602,543)
Safety and Health Programs - Actual expenditure	26,590,678		(26,590,678)		(26,590,678)
Annual SDMP - Social Development and Management Programs	41,088,705	41,088,705	-	41,088,705	41,088,705
DHNC - Development of Host and Neighboring Communities	29,864,323	29,864,323	-	29,864,323	29,864,323
DMTG - Development of Mining Technology and Geosciences	2,843,948	2,843,948	-	2,843,948	2,843,948
IEC - Information, Education & Communication	5,992,542	5,992,542	-	5,992,542	5,992,542
Subtotal - Annual SDMP	38,700,814	38,700,814	-	38,700,814	38,700,814
Subtotal	147,894,035	38,700,814	(109,193,222)	38,700,814	(70,492,408)
MPSA No. 250-2007-III AND EP No. 001-2010-III	Shangfil Mining and Trading Corporation	Annual EPEP - Environmental Protection and Enhancement Program	342,807	(342,807)	(342,807)

Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-	-	-	-	-	
Compensation for claims for Damages from MWTF	-	-	-	-	-	
Environmental Trust Fund - Actual expenditure	-	-	-	-	-	
Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-	-	-	-	-	
Mine wastes & Tailing fees (MWTF)	-	-	-	-	-	
Monitoring Trust Fund - Actual expenditure	7,500		(7,500)		(7,500)	
Rehabilitation Cash Fund - Actual expenditure	-	-	-	-	-	
Subtotal - Environmental expenditure	350,307	-	(350,307)	-	(350,307)	
Safety and Health Programs - Actual expenditure	178,412		(178,412)		(178,412)	
Annual SDMP - Social Development and Management Programs	117,000	117,000	-	117,000	117,000	
DHNC - Development of Host and Neighboring Communities	127,000	127,000	-	127,000	127,000	
DMTG - Development of Mining Technology and Geosciences	-	-	-	-	-	
IEC - Information, Education & Communication	20,000	20,000	-	20,000	20,000	
Subtotal - Annual SDMP	147,000	147,000	-	147,000	147,000	
Subtotal	675,719	147,000	(528,719)	147,000	(381,719)	
MPSA No. 002-90-X	Sinosteel Phils. H. Y. Mining Corporation	Annual EPEP - Environmental Protection and Enhancement Program	10,310,486	(10,310,486)	10,310,486	-

Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-	-	-	-	-
Compensation for claims for Damages from MWTF	-	-	-	-	-
Environmental Trust Fund - Actual expenditure	-	-	-	-	-
Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-	-	-	-	-
Mine wastes & Tailing fees (MWTF)	-	-	-	-	-
Monitoring Trust Fund - Actual expenditure	-	-	-	-	-
Rehabilitation Cash Fund - Actual expenditure	-	-	-	-	-
Subtotal - Environmental expenditure	10,310,486	-	(10,310,486)	10,310,486	-
Safety and Health Programs - Actual expenditure	464,017		(464,017)		(464,017)
Annual SDMP - Social Development and Management Programs	3,065,294	5,069,732	2,004,438	5,069,732	7,074,171
DHNC - Development of Host and Neighboring Communities	2,064,081	2,137,353	73,272	2,137,353	2,210,625
DMTG - Development of Mining Technology and Geosciences	230,279	284,980	54,702	284,980	339,682
IEC - Information, Education & Communication	555,444	427,471	(127,974)	427,471	299,497
Subtotal - Annual SDMP	2,849,803	2,849,803	-	2,849,803	2,849,803
Subtotal	13,624,306	2,849,803	(10,774,503)	13,160,289	2,385,786
MPSA No. 261-2008-XIII (A) SR Metals, Inc.					
Annual EPEP - Environmental Protection and Enhancement Program	52,651,957		(52,651,957)	52,651,957	-

Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-	-	-	-	-
Compensation for claims for Damages from MWTF	-	-	-	-	-
Environmental Trust Fund - Actual expenditure	10		(10)		(10)
Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	503,480,385		(503,480,385)		(503,480,385)
Mine wastes & Tailing fees (MWTF)	-		-		-
Monitoring Trust Fund - Actual expenditure	32		(32)		(32)
Rehabilitation Cash Fund - Actual expenditure	1,034		(1,034)		(1,034)
Subtotal - Environmental expenditure	556,133,418	-	(556,133,418)	52,651,957	(503,481,462)
Safety and Health Programs - Actual expenditure	5,641,487		(5,641,487)	5,641,487	-
Annual SDMP - Social Development and Management Programs	19,833,008	20,879,904	1,046,896	20,879,904	21,926,801
DHNC - Development of Host and Neighboring Communities	15,432,119	15,292,779	(139,341)	15,292,779	15,153,438
DMTG - Development of Mining Technology and Geosciences	1,983,301	2,039,037	55,736	2,039,037	2,094,774
IEC - Information, Education & Communication	2,974,951	3,058,556	83,605	3,058,556	3,142,160
Subtotal - Annual SDMP	20,390,371	20,390,371	(0)	20,390,371	20,390,371
Subtotal	582,165,277	20,390,371	(561,774,905)	78,683,815	(483,091,090)
MPSA NO. 266-2008-XIII-SMR (Amended)	Taganito Mining Corporation	Annual EPEP - Environmental Protection and Enhancement Program	139,216,777	(139,216,777)	(139,216,777)

Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-	-	-	-	-
Compensation for claims for Damages from MWTF	-	-	-	-	-
Environmental Trust Fund - Actual expenditure	-	-	-	-	-
Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-	-	-	-	-
Mine wastes & Tailing fees (MWTF)	-	-	-	-	-
Monitoring Trust Fund - Actual expenditure	-	-	-	-	-
Rehabilitation Cash Fund - Actual expenditure	-	-	-	-	-
Subtotal - Environmental expenditure	139,216,777	-	(139,216,777)	-	(139,216,777)
Safety and Health Programs - Actual expenditure	34,576,998		(34,576,998)	34,576,998	-
Annual SDMP - Social Development and Management Programs	89,380,500	89,380,500	(0)		(0)
DHNC - Development of Host and Neighboring Communities	59,092,583	56,183,552	(2,909,030)	59,092,583	56,183,552
DMTG - Development of Mining Technology and Geosciences	9,368,474	7,491,140	(1,877,334)	9,368,474	7,491,140
IEC - Information, Education & Communication	9,537,105	11,236,710	1,699,606	9,537,105	11,236,710
Subtotal - Annual SDMP	77,998,161	74,911,403	(3,086,758)	77,998,161	74,911,403
Subtotal	251,791,936	74,911,403	(176,880,533)	112,575,159	(64,305,374)
MPSA 292-2009-VIII-Amended B	Techiron Resources, Inc.	Annual EPEP - Environmental Protection and Enhancement Program	10,942,917	(10,942,917)	(10,942,917)

Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-	-	-	-	-
Compensation for claims for Damages from MWTF	-	-	-	-	-
Environmental Trust Fund - Actual expenditure	-	-	-	-	-
Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-	-	-	-	-
Mine wastes & Tailing fees (MWTF)	-	-	-	-	-
Monitoring Trust Fund - Actual expenditure	-	-	-	-	-
Rehabilitation Cash Fund - Actual expenditure	-	-	-	-	-
Subtotal - Environmental expenditure	10,942,917	-	(10,942,917)	-	(10,942,917)
Safety and Health Programs - Actual expenditure	1,304,000		(1,304,000)		(1,304,000)
Annual SDMP - Social Development and Management Programs	3,535,858	3,536,040	182	3,536,040	3,536,222
DHNC - Development of Host and Neighboring Communities	2,409,556	2,409,556	-	2,409,556	2,409,556
DMTG - Development of Mining Technology and Geosciences	433,424	433,424	-	433,424	433,424
IEC - Information, Education & Communication	485,938	485,938	-	485,938	485,938
Subtotal - Annual SDMP	3,328,918	3,328,918	-	3,328,918	3,328,918
Subtotal	15,575,835	3,328,918	(12,246,917)	3,328,918	(8,917,998)
MPSA-031-94-X	Wellex Mining Corporation	Annual EPEP - Environmental Protection and Enhancement Program	-	-	-

Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-	-	-	-
Compensation for claims for Damages from MWTF	-	-	-	-
Environmental Trust Fund - Actual expenditure	-	-	-	-
Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-	-	-	-
Mine wastes & Tailing fees (MWTF)	-	-	-	-
Monitoring Trust Fund - Actual expenditure	-	-	-	-
Rehabilitation Cash Fund - Actual expenditure	-	-	-	-
Subtotal - Environmental expenditure	-	-	-	-
Safety and Health Programs - Actual expenditure	-	-	-	-
Annual SDMP - Social Development and Management Programs	-	-	-	-
DHNC - Development of Host and Neighboring Communities	-	-	-	-
DMTG - Development of Mining Technology and Geosciences	-	-	-	-
IEC - Information, Education & Communication	-	-	-	-
Subtotal - Annual SDMP	-	-	-	-
Subtotal	-	-	-	-

MPSA NO.233-2007-XIII-SMR	Westernshore Nickel Corporation	Annual EPEP - Environmental Protection and Enhancement Program	2,234,968	(2,234,968)	2,234,968	-
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Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-	-	-	-	-	
Compensation for claims for Damages from MWTF	-	-	-	-	-	
Environmental Trust Fund - Actual expenditure	-	-	-	-	-	
Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-	-	-	-	-	
Mine wastes & Tailing fees (MWTF)	-	-	-	-	-	
Monitoring Trust Fund - Actual expenditure	-	-	-	-	-	
Rehabilitation Cash Fund - Actual expenditure	-	-	-	-	-	
Subtotal - Environmental expenditure	2,234,968	-	(2,234,968)	2,234,968	-	
Safety and Health Programs - Actual expenditure	0		(0)		(0)	
Annual SDMP - Social Development and Management Programs	2,182,905	-	(2,182,905)	1,057,140	(1,125,765)	
DHNC - Development of Host and Neighboring Communities	427,780	-	(427,780)	427,780	-	
DMTG - Development of Mining Technology and Geosciences	-	-	-	-	-	
IEC - Information, Education & Communication	100,790	-	(100,790)	100,790	-	
Subtotal - Annual SDMP	528,570	-	(528,570)	528,570	-	
Subtotal	2,763,538	-	(2,763,538)	2,763,538	(0)	
MPSA No. 191-2004-III	Zambales Diversified Metals Corporation	Annual EPEP - Environmental Protection and Enhancement Program	14,610,590	(14,610,590)	14,610,590	-

Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-	-	-	-	-
Compensation for claims for Damages from MWTF	-	-	-	-	-
Environmental Trust Fund - Actual expenditure	-	-	-	-	-
Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-	-	-	-	-
Mine wastes & Tailing fees (MWTF)	-	-	-	-	-
Monitoring Trust Fund - Actual expenditure	-	-	-	-	-
Rehabilitation Cash Fund - Actual expenditure	-	-	-	-	-
Subtotal - Environmental expenditure	14,610,590	-	(14,610,590)	14,610,590	-
Safety and Health Programs - Actual expenditure	1,450,394		(1,450,394)		(1,450,394)
Annual SDMP - Social Development and Management Programs	18,589,761	6,864,000	(11,725,761)		(11,725,761)
DHNC - Development of Host and Neighboring Communities	13,786,769	5,147,000	(8,639,769)	5,147,000	(3,492,769)
DMTG - Development of Mining Technology and Geosciences	1,793,062	687,000	(1,106,062)	687,000	(419,062)
IEC - Information, Education & Communication	2,788,863	1,030,000	(1,758,863)	1,030,000	(728,863)
Subtotal - Annual SDMP	18,368,694	6,864,000	(11,504,694)	6,864,000	(4,640,694)
Subtotal	34,429,677	6,864,000	(27,565,677)	21,474,590	(6,091,088)
Subtotal - Nickel Gold / Silver / Copper	3,171,384,697	416,195,888	(2,755,188,809)	729,827,638	(2,025,361,171)

MPSA 225 - 2005 - XI; MPSA 234 - 2007 - XI	Apex Mining Co., Inc.	Annual EPEP - Environmental Protection and Enhancement Program	80,249,736		(80,249,736)		(80,249,736)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-		-
		Compensation for claims for Damages from MWTF	-		-		-
		Environmental Trust Fund - Actual expenditure	-		-		-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-		-
		Mine wastes & Tailing fees (MWTF)	37,945		(37,945)		(37,945)
		Monitoring Trust Fund - Actual expenditure	(289,458)		289,458		289,458
		Rehabilitation Cash Fund - Actual expenditure	(165,625)		165,625		165,625
		Subtotal - Environmental expenditure	79,832,597	-	(79,832,597)	-	(79,832,597)
		Safety and Health Programs - Actual expenditure	39,821,402		(39,821,402)		(39,821,402)
		Annual SDMP - Social Development and Management Programs	56,220,792	58,084,486	1,863,694		1,863,694
		DHNC - Development of Host and Neighboring Communities	44,254,434	44,254,435	1	44,254,435	44,254,436
		DMTG - Development of Mining Technology and Geosciences	4,759,585	4,759,585	-	4,759,585	4,759,585
		IEC - Information, Education & Communication	8,389,268	8,389,268	-	8,389,268	8,389,268
		Subtotal - Annual SDMP	57,403,287	57,403,288	1	57,403,288	57,403,289
Subtotal			177,057,286	57,403,288	(119,653,998)	57,403,288	(62,250,710)

PC-ACMP-002- CAR	Benguet Corporation	Annual EPEP - Environmental Protection and Enhancement Program	14,341,131		(14,341,131)		(14,341,131)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-		-
		Compensation for claims for Damages from MWTF	-		-		-
		Environmental Trust Fund - Actual expenditure	-		-		-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-		-
		Mine wastes & Tailing fees (MWTF)	5,753		(5,753)	5,753	-
		Monitoring Trust Fund - Actual expenditure	337,570		(337,570)		(337,570)
		Rehabilitation Cash Fund - Actual expenditure	9,685,632		(9,685,632)		(9,685,632)
		Subtotal - Environmental expenditure	24,370,087	-	(24,370,087)	5,753	(24,364,334)
		Safety and Health Programs - Actual expenditure	4,021,461		(4,021,461)		(4,021,461)
		Annual SDMP - Social Development and Management Programs	5,018,713	5,018,714	1		1
		DHNC - Development of Host and Neighboring Communities	3,670,093	3,673,677	3,583	3,673,677	3,677,260
		DMTG - Development of Mining Technology and Geosciences	246,114	401,574	155,460	401,574	557,034
IEC - Information, Education & Communication	624,421	766,434	142,013	766,434	908,447		
Subtotal - Annual SDMP	4,540,629	4,841,685	301,056	4,841,685	5,142,741		
Subtotal	32,932,177	4,841,685	(28,090,492)	4,847,438	(23,243,054)		

MPSA-210-2005-VII	Carmen Copper Corporation	Annual EPEP - Environmental Protection and Enhancement Program	110,935,494		(110,935,494)	110,935,494	-
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-		-
		Compensation for claims for Damages from MWTF	-		-		-
		Environmental Trust Fund - Actual expenditure	-		-		-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-		-
		Mine wastes & Tailing fees (MWTF)	1,557,989		(1,557,989)	1,557,989	-
		Monitoring Trust Fund - Actual expenditure	-		-		-
		Rehabilitation Cash Fund - Actual expenditure	-		-		-
		Subtotal - Environmental expenditure	112,493,483	-	(112,493,483)	112,493,483	-
		Safety and Health Programs - Actual expenditure	12,050,574		(12,050,574)	12,050,574	-
		Annual SDMP - Social Development and Management Programs	156,722,183	103,993,514	(52,728,669)	103,993,514	51,264,845
		DHNC - Development of Host and Neighboring Communities	93,228,028	103,708,069	10,480,041	103,708,069	114,188,110
		DMTG - Development of Mining Technology and Geosciences	17,714,226	11,834,737	(5,879,489)	11,834,737	5,955,248
IEC - Information, Education & Communication	21,753,829	14,394,145	(7,359,684)	14,394,145	7,034,461		
Subtotal - Annual SDMP	132,696,083	129,936,951	(2,759,132)	129,936,951	127,177,819		
Subtotal	257,240,139	129,936,951	(127,303,188)	254,481,007	127,177,819		

FTAA 0004-2009-II	FCF Minerals Corporation	Annual EPEP - Environmental Protection and Enhancement Program	50,358,199		(50,358,199)		(50,358,199)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-		-
		Compensation for claims for Damages from MWTF	-		-		-
		Environmental Trust Fund - Actual expenditure	-		-		-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-		-
		Mine wastes & Tailing fees (MWTF)	1,565,101		(1,565,101)		(1,565,101)
		Monitoring Trust Fund - Actual expenditure	-		-		-
		Rehabilitation Cash Fund - Actual expenditure	-		-		-
		Subtotal - Environmental expenditure	51,923,300	-	(51,923,300)	-	(51,923,300)
		Safety and Health Programs - Actual expenditure	42,213,249		(42,213,249)		(42,213,249)
		Annual SDMP - Social Development and Management Programs	282,034,633	50,203,751	(231,830,882)	50,203,751	(181,627,131)
		DHNC - Development of Host and Neighboring Communities	37,598,372	37,436,900	(161,472)	37,436,900	37,275,429
		DMTG - Development of Mining Technology and Geosciences	5,586,249	5,586,249	(0)	5,586,249	5,586,248
IEC - Information, Education & Communication	8,982,730	8,982,730	0	8,982,730	8,982,730		
Subtotal - Annual SDMP	52,167,351	52,005,879	(161,472)	52,005,879	51,844,407		
Subtotal	146,303,900	52,005,879	(94,298,021)	52,005,879	(42,292,142)		

MPSA 095-97-V	Filminera Resources Corporation	Annual EPEP - Environmental Protection and Enhancement Program	113,657,349		(113,657,349)		(113,657,349)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	66,082,254		(66,082,254)		(66,082,254)
		Compensation for claims for Damages from MWTF	-		-		-
		Environmental Trust Fund - Actual expenditure	194		(194)		(194)
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-		-
		Mine wastes & Tailing fees (MWTF)	1,151,026		(1,151,026)		(1,151,026)
		Monitoring Trust Fund - Actual expenditure	-		-		-
		Rehabilitation Cash Fund - Actual expenditure	-		-		-
		Subtotal - Environmental expenditure	180,890,822	-	(180,890,822)	-	(180,890,822)
		Safety and Health Programs - Actual expenditure	24,388,451		(24,388,451)		(24,388,451)
Annual SDMP - Social Development and Management Programs	72,415,750	72,415,750	(0)		(0)		
DHNC - Development of Host and Neighboring Communities	47,550,556	47,555,551	4,995	47,550,556	47,555,551		
DMTG - Development of Mining Technology and Geosciences	4,920,598	4,920,598	-	4,920,598	4,920,598		
IEC - Information, Education & Communication	7,800,400	7,800,400	-	7,800,400	7,800,400		
Subtotal - Annual SDMP	60,271,553	60,276,548	4,995	60,271,553	60,276,548		
Subtotal	265,550,826	60,276,548	(205,274,278)	60,271,553	(145,002,726)		

MPSA No. 184-2002-XIII	Greenstone Resources Corporation	Annual EPEP - Environmental Protection and Enhancement Program	6,029,365		(6,029,365)	6,029,365	-
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-		-
		Compensation for claims for Damages from MWTF	-		-		-
		Environmental Trust Fund - Actual expenditure	-		-		-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-		-
		Mine wastes & Tailing fees (MWTF)	-		-		-
		Monitoring Trust Fund - Actual expenditure	140,869		(140,869)	153,732	12,863
		Rehabilitation Cash Fund - Actual expenditure	1,176,530		(1,176,530)	5,458,783	4,282,253
		Subtotal - Environmental expenditure	7,346,764	-	(7,346,764)	11,641,880	4,295,116
		Safety and Health Programs - Actual expenditure	2,285,695		(2,285,695)	2,285,695	0
		Annual SDMP - Social Development and Management Programs	897,000	14,101,767	13,204,767	14,101,767	27,306,534
		DHNC - Development of Host and Neighboring Communities	4,956,617	5,765,055	808,438	11,148,973	11,957,411
		DMTG - Development of Mining Technology and Geosciences	781,762	768,674	(13,088)	1,367,876	1,354,788
		IEC - Information, Education & Communication	366,115	1,153,011	786,896	1,584,917	2,371,813
Subtotal - Annual SDMP	6,104,494	7,686,740	1,582,246	14,101,766	15,684,012		
Subtotal	15,736,952	7,686,740	(8,050,213)	28,029,341	19,979,128		

MPSA No. 152-00-CAR	Itogon Suyoc Resources, Inc.	Annual EPEP - Environmental Protection and Enhancement Program	7,444,967		(7,444,967)		(7,444,967)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-		-
		Compensation for claims for Damages from MWTF	-		-		-
		Environmental Trust Fund - Actual expenditure	-		-		-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-		-
		Mine wastes & Tailing fees (MWTF)	8,532		(8,532)	8,532	-
		Monitoring Trust Fund - Actual expenditure	-		-		-
		Rehabilitation Cash Fund - Actual expenditure	-		-		-
		Subtotal - Environmental expenditure	7,453,499	-	(7,453,499)	8,532	(7,444,967)
		Safety and Health Programs - Actual expenditure	13,302,431		(13,302,431)		(13,302,431)
		Annual SDMP - Social Development and Management Programs	2,744,819	3,828,486	1,083,667	2,529,645	3,613,313
		DHNC - Development of Host and Neighboring Communities	1,977,546	1,977,546	-		-
		DMTG - Development of Mining Technology and Geosciences	91,133	91,133	-		-
IEC - Information, Education & Communication	460,967	460,967	-		-		
Subtotal - Annual SDMP	2,529,645	2,529,645	-	-	-		
Subtotal	23,285,575	2,529,645	(20,755,929)	8,532	(20,747,398)		

MPSA No. 139-99-V

Johson Gold Mining Corporation

Annual EPEP - Environmental Protection and Enhancement Program	-	-	-	-
Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	227,000		(227,000)	(227,000)
Compensation for claims for Damages from MWTF	-	-	-	-
Environmental Trust Fund - Actual expenditure	-	-	-	-
Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-	-	-	-
Mine wastes & Tailing fees (MWTF)	-	-	-	-
Monitoring Trust Fund - Actual expenditure	-	-	-	-
Rehabilitation Cash Fund - Actual expenditure	-	-	-	-
Subtotal - Environmental expenditure	227,000	-	(227,000)	- (227,000)
Safety and Health Programs - Actual expenditure	305,256		(305,256)	(305,256)
Annual SDMP - Social Development and Management Programs	237,394	237,122	(272)	(272)
DHNC - Development of Host and Neighboring Communities	93,941	86,759	(7,182)	(7,182)
DMTG - Development of Mining Technology and Geosciences	12,525	21,185	8,660	8,660
IEC - Information, Education & Communication	18,788	6,269	(12,519)	(12,519)
Subtotal - Annual SDMP	125,254	114,213	(11,041)	- (11,041)
Subtotal	657,510	114,213	(543,297)	- (543,297)

MPSA NO. 001-090-CAR	Lepanto Consolidated Mining Co.	Annual EPEP - Environmental Protection and Enhancement Program	147,411,500		(147,411,500)		(147,411,500)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-		-
		Compensation for claims for Damages from MWTF	-		-		-
		Environmental Trust Fund - Actual expenditure	-		-		-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-		-
		Mine wastes & Tailing fees (MWTF)	40,967		(40,967)	40,967	-
		Monitoring Trust Fund - Actual expenditure	66,500		(66,500)		(66,500)
		Rehabilitation Cash Fund - Actual expenditure	3,308,299		(3,308,299)		(3,308,299)
		Subtotal - Environmental expenditure	150,827,266	-	(150,827,266)	40,967	(150,786,299)
		Safety and Health Programs - Actual expenditure	45,876,220		(45,876,220)	45,876,220	-
		Annual SDMP - Social Development and Management Programs	28,138,002	62,465,136	34,327,134	21,923,228	56,250,362
		DHNC - Development of Host and Neighboring Communities	15,653,489	15,083,490	(570,000)	15,653,489	15,083,489
		DMTG - Development of Mining Technology and Geosciences	3,320,893	3,320,893	-		-
IEC - Information, Education & Communication	2,948,846	2,948,894	48	2,948,846	2,948,894		
Subtotal - Annual SDMP	21,923,228	21,353,276	(569,951)	18,602,335	18,032,384		
Subtotal	218,626,714	21,353,276	(197,273,438)	64,519,522	(132,753,916)		

FTAA 001	OceanaGold (Philippines), Inc.	Annual EPEP - Environmental Protection and Enhancement Program	41,514,013		(41,514,013)	41,514,013	-
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-		-
		Compensation for claims for Damages from MWTF	-		-		-
		Environmental Trust Fund - Actual expenditure	-		-		-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-		-
		Mine wastes & Tailing fees (MWTF)	53,420		(53,420)	53,420	-
		Monitoring Trust Fund - Actual expenditure	611,981		(611,981)	611,981	0
		Rehabilitation Cash Fund - Actual expenditure	-		-		-
		Subtotal - Environmental expenditure	42,179,414	-	(42,179,414)	42,179,414	0
		Safety and Health Programs - Actual expenditure	34,179,575		(34,179,575)	34,179,575	(0)
		Annual SDMP - Social Development and Management Programs	36,735,795	166,966,588	130,230,793	42,653,470	172,884,263
		DHNC - Development of Host and Neighboring Communities	30,394,281	30,394,281	0		0
		DMTG - Development of Mining Technology and Geosciences	1,131,861	1,131,861	(0)		(0)
IEC - Information, Education & Communication	11,127,328	11,127,328	0		0		
Subtotal - Annual SDMP	42,653,470	42,653,470	0	-	0		
Subtotal	119,012,459	42,653,470	(76,358,989)	76,358,989	0		

MPSA 276-2009-CAR	Philex Mining Corporation	Annual EPEP - Environmental Protection and Enhancement Program	261,275,748		(261,275,748)		(261,275,748)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-		-
		Compensation for claims for Damages from MWTF	-		-		-
		Environmental Trust Fund - Actual expenditure	-		-		-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-		-
		Mine wastes & Tailing fees (MWTF)	788,720		(788,720)	788,720	-
		Monitoring Trust Fund - Actual expenditure	171,167		(171,167)		(171,167)
		Rehabilitation Cash Fund - Actual expenditure	-		-		-
		Subtotal - Environmental expenditure	262,235,635	-	(262,235,635)	788,720	(261,446,915)
		Safety and Health Programs - Actual expenditure	21,867,452		(21,867,452)	45,658,938	23,791,486
		Annual SDMP - Social Development and Management Programs	97,190,631	116,641,084	19,450,453	100,737,119	120,187,572
		DHNC - Development of Host and Neighboring Communities	78,066,156	78,065,645	(511)		(511)
		DMTG - Development of Mining Technology and Geosciences	7,956,415	8,342,962	386,547		386,547
IEC - Information, Education & Communication	15,865,175	16,251,722	386,547		386,547		
Subtotal - Annual SDMP	101,887,746	102,660,330	772,584	-	772,584		
Subtotal	385,990,833	102,660,330	(283,330,503)	46,447,658	(236,882,845)		

262-2008-XIII	Philsaga Mining Corporation	Annual EPEP - Environmental Protection and Enhancement Program	59,681,944		(59,681,944)		(59,681,944)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-		-
		Compensation for claims for Damages from MWTF	47,810		(47,810)		(47,810)
		Environmental Trust Fund - Actual expenditure	-		-		-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-		-
		Mine wastes & Tailing fees (MWTF)	47,810		(47,810)		(47,810)
		Monitoring Trust Fund - Actual expenditure	-		-		-
		Rehabilitation Cash Fund - Actual expenditure	-		-		-
		Subtotal - Environmental expenditure	59,777,564	-	(59,777,564)	-	(59,777,564)
		Safety and Health Programs - Actual expenditure	56,828,850		(56,828,850)	56,828,850	-
		Annual SDMP - Social Development and Management Programs	25,203,511	25,203,511	-		-
		DHNC - Development of Host and Neighboring Communities	17,862,412	18,902,303	1,039,891		1,039,891
		DMTG - Development of Mining Technology and Geosciences	3,511,016	2,520,307	(990,709)		(990,709)
IEC - Information, Education & Communication	3,829,642	3,780,461	(49,182)		(49,182)		
Subtotal - Annual SDMP	25,203,070	25,203,070	-	-	-		
Subtotal	141,809,484	25,203,070	(116,606,414)	56,828,850	(59,777,564)		

MPSA No. 090-97-XI	Tribal Mining Corporation	Annual EPEP - Environmental Protection and Enhancement Program	3,144,630		(3,144,630)	1,130,782	(2,013,848)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-		-
		Compensation for claims for Damages from MWTF	-		-		-
		Environmental Trust Fund - Actual expenditure	-		-		-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-		-
		Mine wastes & Tailing fees (MWTF)	2,356		(2,356)	2,356	-
		Monitoring Trust Fund - Actual expenditure	-		-		-
		Rehabilitation Cash Fund - Actual expenditure	331,103		(331,103)		(331,103)
		Subtotal - Environmental expenditure	3,478,088	-	(3,478,088)	1,133,138	(2,344,950)
		Safety and Health Programs - Actual expenditure	1,378,084		(1,378,084)	1,378,084	-
		Annual SDMP - Social Development and Management Programs	2,149,568	3,082,423	932,855	517,910	1,450,765
		DHNC - Development of Host and Neighboring Communities	454,319	-	(454,319)	454,319	-
		DMTG - Development of Mining Technology and Geosciences	31,591	-	(31,591)	31,591	-
		IEC - Information, Education & Communication	32,000	-	(32,000)	32,000	-
Subtotal - Annual SDMP	517,910	-	(517,910)	517,910	-		
Subtotal	5,374,083	-	(5,374,083)	3,029,132	(2,344,950)		

MPSA 086-97-IX	TVI Resource Development Philippines, Inc.	Annual EPEP - Environmental Protection and Enhancement Program	65,761,656		(65,761,656)		(65,761,656)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-		-
		Compensation for claims for Damages from MWTF	-		-		-
		Environmental Trust Fund - Actual expenditure	-		-		-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-		-
		Mine wastes & Tailing fees (MWTF)	16,033		(16,033)		(16,033)
		Monitoring Trust Fund - Actual expenditure	-		-		-
		Rehabilitation Cash Fund - Actual expenditure	-		-		-
		Subtotal - Environmental expenditure	65,777,690	-	(65,777,690)	-	(65,777,690)
		Safety and Health Programs - Actual expenditure	10,618,552		(10,618,552)		(10,618,552)
Annual SDMP - Social Development and Management Programs	15,948,360	-	(15,948,360)	15,281,354	(667,006)		
DHNC - Development of Host and Neighboring Communities	11,344,264	-	(11,344,264)	11,344,264	-		
DMTG - Development of Mining Technology and Geosciences	1,594,836	-	(1,594,836)	1,594,836	-		
IEC - Information, Education & Communication	2,342,254	-	(2,342,254)	2,342,254	-		
Subtotal - Annual SDMP	15,281,354	-	(15,281,354)	15,281,354	-		
Subtotal	91,677,595	-	(91,677,595)	15,281,354	(76,396,241)		
Subtotal - Gold / Silver / Copper	1,881,255,533	506,665,095	(1,374,590,438)	719,512,542	(655,077,895)		

Other metallic mines

MPSA NO. 291-2009-XIII-SMR	Krominco, Inc.	Annual EPEP - Environmental Protection and Enhancement Program	679,760		(679,760)		(679,760)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-		-
		Compensation for claims for Damages from MWTF	-		-		-
		Environmental Trust Fund - Actual expenditure	-		-		-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-		-
		Mine wastes & Tailing fees (MWTF)	-		-		-
		Monitoring Trust Fund - Actual expenditure	157,000		(157,000)		(157,000)
		Rehabilitation Cash Fund - Actual expenditure	-		-		-
		Subtotal - Environmental expenditure	836,760	-	(836,760)	-	(836,760)
		Safety and Health Programs - Actual expenditure	45,010		(45,010)	45,010	-
		Annual SDMP - Social Development and Management Programs	121,518	123,574	2,057	121,518	123,574
		DHNC - Development of Host and Neighboring Communities	91,138	91,138	-		-
		DMTG - Development of Mining Technology and Geosciences	12,152	12,152	-		-
		IEC - Information, Education & Communication	18,228	18,228	-		-
		Subtotal - Annual SDMP	121,518	121,518	-	-	-
Subtotal			1,003,287	121,518	(881,770)	45,010	(836,760)

MPSA 254-2007 VIII	Strong Built (Mining) Development Corporation	Annual EPEP - Environmental Protection and Enhancement Program	-	-	-	-
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-	-	-	-
		Compensation for claims for Damages from MWTF	-	-	-	-
		Environmental Trust Fund - Actual expenditure	-	-	-	-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-	-	-	-
		Mine wastes & Tailing fees (MWTF)	-	-	-	-
		Monitoring Trust Fund - Actual expenditure	-	-	-	-
		Rehabilitation Cash Fund - Actual expenditure	-	-	-	-
		Subtotal - Environmental expenditure	-	-	-	-
		Safety and Health Programs - Actual expenditure	-	-	-	-
		Annual SDMP - Social Development and Management Programs	-	6,345,711	6,345,711	6,345,711
		DHNC - Development of Host and Neighboring Communities	-	1,672,055	1,672,055	1,672,055
		DMTG - Development of Mining Technology and Geosciences	-	-	-	-
IEC - Information, Education & Communication	-	184,221	184,221	184,221		
Subtotal - Annual SDMP	-	1,856,276	1,856,276	-	1,856,276	
Subtotal	-	1,856,276	1,856,276	-	1,856,276	

Subtotal - Other metallic mines			1,003,287	1,977,793	974,506	45,010	1,019,516
Subtotal - Metallic mining			5,053,643,518	924,838,777	(4,128,804,741)	1,449,385,190	(2,679,419,551)
Limestone							
MPSA no. 013-93-VII; MPSA No. 093-97-VII; MPSA no. 286-2009-VII	Apo Land and Quarry Corporation	Annual EPEP - Environmental Protection and Enhancement Program	38,361,849		(38,361,849)		(38,361,849)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-		-
		Compensation for claims for Damages from MWTF	-		-		-
		Environmental Trust Fund - Actual expenditure	-		-		-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-		-
		Mine wastes & Tailing fees (MWTF)	-		-		-
		Monitoring Trust Fund - Actual expenditure	-		-		-
		Rehabilitation Cash Fund - Actual expenditure	-		-		-
		Subtotal - Environmental expenditure	38,361,849	-	(38,361,849)	-	(38,361,849)
		Safety and Health Programs - Actual expenditure	-		-		-
		Annual SDMP - Social Development and Management Programs	-	-	-		-
		DHNC - Development of Host and Neighboring Communities	-	-	-		-
		DMTG - Development of Mining Technology and Geosciences	-	-	-		-

IEC - Information, Education & Communication

Subtotal - Annual SDMP

Subtotal		38,361,849	-	(38,361,849)	-	(38,361,849)
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MPSA No.146-99-V	Ibalong Resources and Development Corporation	Annual EPEP - Environmental Protection and Enhancement Program	1,914,262		(1,914,262)		(1,914,262)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-		-
		Compensation for claims for Damages from MWTF	-		-		-
		Environmental Trust Fund - Actual expenditure	-		-		-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-		-
		Mine wastes & Tailing fees (MWTF)	-		-		-
		Monitoring Trust Fund - Actual expenditure	90,000		(90,000)		(90,000)
		Rehabilitation Cash Fund - Actual expenditure	-		-		-
		Subtotal - Environmental expenditure	2,004,262	-	(2,004,262)	-	(2,004,262)
		Safety and Health Programs - Actual expenditure	231,581		(231,581)	231,581	-
		Annual SDMP - Social Development and Management Programs	2,011,000	2,185,027	174,027	1,768,581	1,942,608
		DHNC - Development of Host and Neighboring Communities	1,456,804	1,452,791	(4,013)	1,453,812	1,449,799
		DMTG - Development of Mining Technology and Geosciences	135,397	131,040	(4,357)	135,397	131,040

IEC - Information, Education & Communication	179,372	178,022	(1,350)	179,372	178,022
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Subtotal - Annual SDMP	1,771,573	1,761,853	(9,720)	1,768,581	1,758,861
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Subtotal	4,007,415	1,761,853	(2,245,563)	2,000,162	(245,401)
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MPSA -124-98-IV	Island Quarry and Aggregates Corporation	Annual EPEP - Environmental Protection and Enhancement Program	4,580,038		(4,580,038)	(4,580,038)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-	-
		Compensation for claims for Damages from MWTF	-		-	-
		Environmental Trust Fund - Actual expenditure	2,149,210		(2,149,210)	(2,149,210)
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-	-
		Mine wastes & Tailing fees (MWTF)	-		-	-
		Monitoring Trust Fund - Actual expenditure	663,164		(663,164)	(663,164)
		Rehabilitation Cash Fund - Actual expenditure	1,767,664		(1,767,664)	(1,767,664)
		Subtotal - Environmental expenditure	9,160,075	-	(9,160,075)	-
		Safety and Health Programs - Actual expenditure	-		-	-
		Annual SDMP - Social Development and Management Programs	4,182,687		(4,182,687)	(4,182,687)
		DHNC - Development of Host and Neighboring Communities	3,526,500		(3,526,500)	(3,526,500)
		DMTG - Development of Mining Technology and Geosciences	400,498		(400,498)	(400,498)

		IEC - Information, Education & Communication	642,119	-	(642,119)		(642,119)
		Subtotal - Annual SDMP	4,569,117	-	(4,569,117)	-	(4,569,117)
Subtotal			13,729,192	-	(13,729,192)	-	(13,729,192)
MPSA No. 030-95-VII	Lazi Bay Resources Development, Inc.	Annual EPEP - Environmental Protection and Enhancement Program	618,748		(618,748)		(618,748)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-		-
		Compensation for claims for Damages from MWTF	-		-		-
		Environmental Trust Fund - Actual expenditure	-		-		-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-		-
		Mine wastes & Tailing fees (MWTF) Monitoring Trust Fund - Actual expenditure	134,686		(134,686)		(134,686)
		Rehabilitation Cash Fund - Actual expenditure	484,062		(484,062)		(484,062)
		Subtotal - Environmental expenditure	1,237,495	-	(1,237,495)	-	(1,237,495)
		Safety and Health Programs - Actual expenditure	386,022		(386,022)		(386,022)
		Annual SDMP - Social Development and Management Programs	268,319	-	(268,319)	268,319	0
		DHNC - Development of Host and Neighboring Communities	29,795	-	(29,795)		(29,795)
		DMTG - Development of Mining Technology and Geosciences	-	-	-		-

		IEC - Information, Education & Communication	30,000	-	(30,000)		(30,000)
		Subtotal - Annual SDMP	59,795	-	(59,795)	-	(59,795)
Subtotal			1,683,312	-	(1,683,312)	-	(1,683,312)
MPSA No. 026-94-III	Republic Cement & Building Materials, Inc. - Bulacan	Annual EPEP - Environmental Protection and Enhancement Program	12,500,000		(12,500,000)	12,500,000	-
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-		-
		Compensation for claims for Damages from MWTF	-		-		-
		Environmental Trust Fund - Actual expenditure	-		-		-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	37,065		(37,065)		(37,065)
		Mine wastes & Tailing fees (MWTF)	17,441		(17,441)	17,441	0
		Monitoring Trust Fund - Actual expenditure	320,514		(320,514)		(320,514)
		Rehabilitation Cash Fund - Actual expenditure	7,039		(7,039)		(7,039)
		Subtotal - Environmental expenditure	12,882,060	-	(12,882,060)	12,517,441	(364,619)
		Safety and Health Programs - Actual expenditure	2,504,116		(2,504,116)	2,504,116	-
		Annual SDMP - Social Development and Management Programs	5,980,069	5,980,069	(0)		(0)
		DHNC - Development of Host and Neighboring Communities	4,489,149	4,498,149	9,000	4,498,149	4,507,149
		DMTG - Development of Mining Technology and Geosciences	598,100	597,800	(300)	598,100	597,800

IEC - Information, Education & Communication	898,365	898,365	-	-	-
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Subtotal - Annual SDMP	5,985,614	5,994,314	8,700	5,096,249	5,104,949
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Subtotal		21,371,790	5,994,314	(15,377,476)	20,117,806	4,740,330
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MPSA No. 138-99-IV	Republic Cement & Building Materials, Inc. - Teresa	Annual EPEP - Environmental Protection and Enhancement Program	11,072,597		(11,072,597)	(11,072,597)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-	-
		Compensation for claims for Damages from MWTF	-		-	-
		Environmental Trust Fund - Actual expenditure	-		-	-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-	-
		Mine wastes & Tailing fees (MWTF)	-		-	-
		Monitoring Trust Fund - Actual expenditure	258,600		(258,600)	(258,600)
		Rehabilitation Cash Fund - Actual expenditure	11,072,597		(11,072,597)	(11,072,597)
		Subtotal - Environmental expenditure	22,403,794	-	(22,403,794)	- (22,403,794)
		Safety and Health Programs - Actual expenditure	3,426,347		(3,426,347)	(3,426,347)
		Annual SDMP - Social Development and Management Programs	3,957,031	4,437,940	480,910	480,910
		DHNC - Development of Host and Neighboring Communities	2,991,819	2,968,683	(23,136)	2,968,683 2,945,547
		DMTG - Development of Mining Technology and Geosciences	408,526	205,703	(202,823)	205,703 2,880

IEC - Information, Education & Communication	594,518	587,901	(6,617)	587,901	581,284
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Subtotal - Annual SDMP	3,994,863	3,762,287	(232,576)	3,762,287	3,529,711
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Subtotal	29,825,004	3,762,287	(26,062,717)	3,762,287	(22,300,430)
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MPSA No. 029-95-IV	Republic Cement & Building Materials, Inc. - Batangas	Annual EPEP - Environmental Protection and Enhancement Program	11,938,321		(11,938,321)	11,938,321	0
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-		-
		Compensation for claims for Damages from MWTF	-		-		-
		Environmental Trust Fund - Actual expenditure	-		-		-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-		-
		Mine wastes & Tailing fees (MWTF)	-		-		-
		Monitoring Trust Fund - Actual expenditure	455,177		(455,177)		(455,177)
		Rehabilitation Cash Fund - Actual expenditure	11,483,144		(11,483,144)	11,483,144	0
		Subtotal - Environmental expenditure	23,876,642	-	(23,876,642)	23,421,465	(455,177)
		Safety and Health Programs - Actual expenditure	23,527,889		(23,527,889)	23,527,889	(0)
		Annual SDMP - Social Development and Management Programs	4,089,783		(4,089,783)		(4,089,783)
		DHNC - Development of Host and Neighboring Communities	2,950,236		(2,950,236)	2,950,236	-
		DMTG - Development of Mining Technology and Geosciences	574,306		(574,306)	574,306	(0)

		IEC - Information, Education & Communication	475,823	-	(475,823)	475,823	(0)
		Subtotal - Annual SDMP	4,000,365	-	(4,000,365)	4,000,365	(0)
Subtotal			51,404,896	-	(51,404,896)	50,949,719	(455,177)
MPSA No. 132-99-VII	Republic Cement & Building Materials, Inc. - Danao City	Annual EPEP - Environmental Protection and Enhancement Program	1,746,198		(1,746,198)		(1,746,198)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-		-
		Compensation for claims for Damages from MWTF	-		-		-
		Environmental Trust Fund - Actual expenditure	-		-		-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-		-
		Mine wastes & Tailing fees (MWTF)	-		-		-
		Monitoring Trust Fund - Actual expenditure	-		-		-
		Rehabilitation Cash Fund - Actual expenditure	-		-		-
		Subtotal - Environmental expenditure	1,746,198	-	(1,746,198)	-	(1,746,198)
		Safety and Health Programs - Actual expenditure	4,308,814.19			4,308,814	4,308,814
		Annual SDMP - Social Development and Management Programs	498,896	-	(498,896)	498,896	(0)
		DHNC - Development of Host and Neighboring Communities	382,997	-	(382,997)	374,172	(8,825)
		DMTG - Development of Mining Technology and Geosciences	50,345	-	(50,345)	49,890	(455)

		IEC - Information, Education & Communication	76,722	-	(76,722)	74,834	(1,888)
		Subtotal - Annual SDMP	510,064	-	(510,064)	498,896	(11,168)
Subtotal			2,256,262	-	(2,256,262)	4,807,710	2,551,448
MPSA No. 056-96-III	Republic Cement Land & Resources	Annual EPEP - Environmental Protection and Enhancement Program	1,967,080		(1,967,080)		(1,967,080)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-		-
		Compensation for claims for Damages from MWTF	-		-		-
		Environmental Trust Fund - Actual expenditure	-		-		-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-		-
		Mine wastes & Tailing fees (MWTF) Monitoring Trust Fund - Actual expenditure	412,000		(412,000)		(412,000)
		Rehabilitation Cash Fund - Actual expenditure	-		-		-
		Subtotal - Environmental expenditure	2,379,080	-	(2,379,080)	-	(2,379,080)
		Safety and Health Programs - Actual expenditure	946,538		(946,538)		(946,538)
		Annual SDMP - Social Development and Management Programs	998,740	998,740	-		-
		DHNC - Development of Host and Neighboring Communities	749,055	749,055	-		-
		DMTG - Development of Mining Technology and Geosciences	99,874	99,874	-		-

		IEC - Information, Education & Communication	149,811	149,811	-	-
		Subtotal - Annual SDMP	998,740	998,740	-	-
Subtotal			4,324,358	998,740	(3,325,618)	(3,325,618)
MPSA 213-2005-IVB	Rio Tuba Nickel Mining Corporation	Annual EPEP - Environmental Protection and Enhancement Program	19,644,000		(19,644,000)	(19,644,000)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-	-
		Compensation for claims for Damages from MWTF	-		-	-
		Environmental Trust Fund - Actual expenditure	-		-	-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-	-
		Mine wastes & Tailing fees (MWTF) Monitoring Trust Fund - Actual expenditure	-		-	-
		Rehabilitation Cash Fund - Actual expenditure	-		-	-
		Subtotal - Environmental expenditure	19,644,000	-	(19,644,000)	(19,644,000)
		Safety and Health Programs - Actual expenditure	2,897,365		(2,897,365)	(2,897,365)
		Annual SDMP - Social Development and Management Programs	4,457,814	4,457,814	-	-
		DHNC - Development of Host and Neighboring Communities	3,137,127	3,137,127	-	-
		DMTG - Development of Mining Technology and Geosciences	183,717	183,717	-	-

IEC - Information, Education & Communication	642,939	642,939	-		-
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Subtotal - Annual SDMP	3,963,782	3,963,782	-		-
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Subtotal		26,505,147	3,963,782	(22,541,365)		-	(22,541,365)
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MPSA 205-2004-VII	Solid Earth Development Corporation	Annual EPEP - Environmental Protection and Enhancement Program	13,927,213		(13,927,213)	13,927,213	-
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-		-
		Compensation for claims for Damages from MWTF	-		-		-
		Environmental Trust Fund - Actual expenditure	-		-		-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-		-
		Mine wastes & Tailing fees (MWTF)	178		(178)		(178)
		Monitoring Trust Fund - Actual expenditure	213,706		(213,706)	213,706	-
		Rehabilitation Cash Fund - Actual expenditure	13,713,507		(13,713,507)	13,713,507	-
		Subtotal - Environmental expenditure	27,854,604	-	(27,854,604)	27,854,426	(178)
		Safety and Health Programs - Actual expenditure	808,148			808,148	808,148
		Annual SDMP - Social Development and Management Programs	3,080,156	-	(3,080,156)	2,488,500	(591,656)
		DHNC - Development of Host and Neighboring Communities	2,050,799	-	(2,050,799)	2,050,799	(0)
		DMTG - Development of Mining Technology and Geosciences	342,845	-	(342,845)	342,845	(0)

IEC - Information, Education & Communication	342,673	-	(342,673)	342,673	0
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Subtotal - Annual SDMP	2,736,318	-	(2,736,318)	2,736,317	(1)
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Subtotal	30,590,921	-	(30,590,921)	31,398,891	807,970
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Subtotal - Limestone	224,060,147	16,480,976	(207,579,171)	113,036,575	(94,542,596)
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Basalt					
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MPSA 296-2009-IVA	BL Gozon & Co. Inc.	Annual EPEP - Environmental Protection and Enhancement Program Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	2,360,532	-	(2,360,532)	(2,360,532)
		Compensation for claims for Damages from MWTF	-	-	-	-
		Environmental Trust Fund - Actual expenditure	-	-	-	-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-	-	-	-
		Mine wastes & Tailing fees (MWTF)	395	-	(395)	(395)
		Monitoring Trust Fund - Actual expenditure	209,800	-	(209,800)	(209,800)
		Rehabilitation Cash Fund - Actual expenditure	-	-	-	-

Subtotal - Environmental expenditure	2,570,727	-	(2,570,727)	-	(2,570,727)
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Safety and Health Programs - Actual expenditure	613,518	-	(613,518)	(613,518)	(1,227,037)
Annual SDMP - Social Development and Management Programs	949,714	-	(949,714)	(949,714)	(1,899,427)
DHNC - Development of Host and Neighboring Communities	790,546	-	(790,546)	(790,546)	(1,581,092)

DMTG - Development of Mining Technology and Geosciences	85,474	-	(85,474)	(85,474)	(170,948)
IEC - Information, Education & Communication	160,462	-	(160,462)	(160,462)	(320,924)

Subtotal - Annual SDMP	1,036,482	-	(1,036,482)	(1,036,482)	(2,072,964)
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Subtotal	4,220,728	-	(4,220,728)	(1,650,000)	(5,870,728)
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MPSA No. 32-95-IV and MPSA No. 55-96-IV	Concrete Aggregates Corporation	Annual EPEP - Environmental Protection and Enhancement Program	30,098,299		(30,098,299)	(30,098,299)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-	-
		Compensation for claims for Damages from MWTF	-		-	-
		Environmental Trust Fund - Actual expenditure	-		-	-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-	-
		Mine wastes & Tailing fees (MWTF)	-		-	-
		Monitoring Trust Fund - Actual expenditure	265,208		(265,208)	(265,208)
		Rehabilitation Cash Fund - Actual expenditure	-		-	-

Subtotal - Environmental expenditure	30,363,507	-	(30,363,507)	-	(30,363,507)
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Safety and Health Programs - Actual expenditure	4,084,027		(4,084,027)	-	(4,084,027)
Annual SDMP - Social Development and Management Programs	14,229,210	-	(14,229,210)	-	(14,229,210)
DHNC - Development of Host and Neighboring Communities	9,317,858	-	(9,317,858)	-	(9,317,858)

		DMTG - Development of Mining Technology and Geosciences	1,368,759	-	(1,368,759)	-	(1,368,759)
		IEC - Information, Education & Communication	1,483,914	-	(1,483,914)	-	(1,483,914)
		Subtotal - Annual SDMP	12,170,531	-	(12,170,531)	-	(12,170,531)
Subtotal			46,618,065	-	(46,618,065)	-	(46,618,065)
202-2004-IV	Hardrock Aggregates, Inc.	Annual EPEP - Environmental Protection and Enhancement Program	7,597,561		(7,597,561)		(7,597,561)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	7,326,361		(7,326,361)		(7,326,361)
		Compensation for claims for Damages from MWTF	2,074		(2,074)		(2,074)
		Environmental Trust Fund - Actual expenditure	-		-		-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-		-
		Mine wastes & Tailing fees (MWTF)	2,074		(2,074)		(2,074)
		Monitoring Trust Fund - Actual expenditure	-		-		-
		Rehabilitation Cash Fund - Actual expenditure	-		-		-
		Subtotal - Environmental expenditure	14,928,070	-	(14,928,070)	-	(14,928,070)
		Safety and Health Programs - Actual expenditure	767,700		(767,700)		(767,700)
		Annual SDMP - Social Development and Management Programs	1,995,961	2,818,207	822,246	2,818,207	3,640,454
		DHNC - Development of Host and Neighboring Communities	1,545,508	1,545,508	0	1,545,508	1,545,509

DMTG - Development of Mining Technology and Geosciences	249,554	331,252	81,698	331,252	412,951
IEC - Information, Education & Communication	30,600	30,600	-	30,600	30,600

Subtotal - Annual SDMP	1,825,662	1,907,361	81,699	1,907,361	1,989,060
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Subtotal	17,521,432	1,907,361	(15,614,072)	1,907,361	(13,706,711)
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MPSA No. 239-2007-IV	Montalban Millex Aggregates Corporation	Annual EPEP - Environmental Protection and Enhancement Program	2,496,481		(2,496,481)	(2,496,481)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-	-
		Compensation for claims for Damages from MWTF	-		-	-
		Environmental Trust Fund - Actual expenditure	850		(850)	(850)
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-	-
		Mine wastes & Tailing fees (MWTF)	1,438		(1,438)	(1,438)
		Monitoring Trust Fund - Actual expenditure	937		(937)	(937)
		Rehabilitation Cash Fund - Actual expenditure	3,248		(3,248)	(3,248)
		Subtotal - Environmental expenditure	2,502,955	-	(2,502,955)	(2,502,955)
		Safety and Health Programs - Actual expenditure	677,244		(677,244)	(677,244)
		Annual SDMP - Social Development and Management Programs	1,233,823	1,231,823	(2,001)	1,231,823
		DHNC - Development of Host and Neighboring Communities	392,559	392,559	-	392,559

DMTG - Development of Mining Technology and Geosciences	174,150	174,150	-	174,150	174,150
IEC - Information, Education & Communication	233,857	278,429	44,572	278,429	323,000

Subtotal - Annual SDMP	800,566	845,138	44,572	845,138	889,709
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Subtotal	3,980,765	845,138	(3,135,628)	845,138	(2,290,490)
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Subtotal - Basalt	72,340,990	2,752,498	(69,588,492)	1,102,498	(68,485,994)
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Other non-metallic mines					
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MPSA NO. 208-2005-VII	Dolomite Mining Corporation	Annual EPEP - Environmental Protection and Enhancement Program	4,167,004		(4,167,004)	(4,167,004)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-	-
		Compensation for claims for Damages from MWTF	-		-	-
		Environmental Trust Fund - Actual expenditure	-		-	-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-	-
		Mine wastes & Tailing fees (MWTF)	324		(324)	(324)
		Monitoring Trust Fund - Actual expenditure	286,103		(286,103)	(286,103)
		Rehabilitation Cash Fund - Actual expenditure	4,148,864		(4,148,864)	(4,148,864)
		Subtotal - Environmental expenditure	8,602,296	-	(8,602,296)	-
		Safety and Health Programs - Actual expenditure	1,132,601		(1,132,601)	(1,132,601)
		Annual SDMP - Social Development and Management Programs	2,483,950	2,483,450	(500)	2,483,450

DHNC - Development of Host and Neighboring Communities	2,049,631	2,049,631	-	2,049,631	2,049,631
DMTG - Development of Mining Technology and Geosciences	195,320	195,320	-	195,320	195,320
IEC - Information, Education & Communication	429,494	429,494	-	429,494	429,494

Subtotal - Annual SDMP **2,674,445** **2,674,445** **-** **2,674,445** **2,674,445**

Subtotal **12,409,342** **2,674,445** **(9,734,897)** **2,674,445** **(7,060,452)**

MPSA No. 181-2002-III	Eagle Cement Corporation	Annual EPEP - Environmental Protection and Enhancement Program	14,663,923		(14,663,923)	(14,663,923)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	392,000		(392,000)	(392,000)
		Compensation for claims for Damages from MWTF	-		-	-
		Environmental Trust Fund - Actual expenditure	-		-	-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-	-
		Mine wastes & Tailing fees (MWTF)	-		-	-
		`	-		-	-
		Rehabilitation Cash Fund - Actual expenditure	-		-	-

Subtotal - Environmental expenditure **15,055,923** **-** **(15,055,923)** **-** **(15,055,923)**

		Safety and Health Programs - Actual expenditure	72,108,165		(72,108,165)	(72,108,165)
		Annual SDMP - Social Development and Management Programs	5,997,000	5,997,000	-	5,997,000
		DHNC - Development of Host and Neighboring Communities	4,551,012	4,601,013	50,001	4,601,013

		DMTG - Development of Mining Technology and Geosciences	594,000	594,000	-	594,000	594,000
		IEC - Information, Education & Communication	891,000	891,000	-	891,000	891,000
		Subtotal - Annual SDMP	6,036,012	6,086,013	50,001	6,086,013	6,136,013
Subtotal			93,200,100	6,086,013	(87,114,087)	6,086,013	(81,028,075)
200-2004-I	Heirs of Elias E. Olegario	Annual EPEP - Environmental Protection and Enhancement Program	288,488		(288,488)		(288,488)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-		-
		Compensation for claims for Damages from MWTF	-		-		-
		Environmental Trust Fund - Actual expenditure	-		-		-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-		-
		Mine wastes & Tailing fees (MWTF)	-		-		-
		Monitoring Trust Fund - Actual expenditure	262,914		(262,914)		(262,914)
		Rehabilitation Cash Fund - Actual expenditure	-		-		-
		Subtotal - Environmental expenditure	551,402	-	(551,402)	-	(551,402)
		Safety and Health Programs - Actual expenditure	110,338		(110,338)		(110,338)
		Annual SDMP - Social Development and Management Programs	73,654		(73,654)		(73,654)
		DHNC - Development of Host and Neighboring Communities	70,600		(70,600)		(70,600)

DMTG - Development of Mining Technology and Geosciences	-	-	-	-	-
IEC - Information, Education & Communication	11,674	-	(11,674)	-	(11,674)

Subtotal - Annual SDMP	82,274	-	(82,274)	-	(82,274)
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Subtotal	744,014	-	(744,014)	-	(744,014)
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MPSA NO. 194-2004-VII	JLR Construction and Aggregates, Inc.	Annual EPEP - Environmental Protection and Enhancement Program	9,642,468		(9,642,468)	(9,642,468)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-	-
		Compensation for claims for Damages from MWTF	-		-	-
		Environmental Trust Fund - Actual expenditure	-		-	-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-	-
		Mine wastes & Tailing fees (MWTF)	-		-	-
		Monitoring Trust Fund - Actual expenditure	-		-	-
		Rehabilitation Cash Fund - Actual expenditure	-		-	-

Subtotal - Environmental expenditure	9,642,468	-	(9,642,468)	-	(9,642,468)
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Safety and Health Programs - Actual expenditure	343,948		(343,948)		(343,948)
Annual SDMP - Social Development and Management Programs	3,500,000	3,500,000	-	3,500,000	3,500,000
DHNC - Development of Host and Neighboring Communities	3,743,428	3,743,428	-	3,743,428	3,743,428

		DMTG - Development of Mining Technology and Geosciences	253,750	253,750	-	253,750	253,750
		IEC - Information, Education & Communication	156,741	156,741	-	156,741	156,741
		Subtotal - Annual SDMP	4,153,919	4,153,919	-	4,153,919	4,153,919
Subtotal			14,140,335	4,153,919	(9,986,416)	4,153,919	(5,832,497)
MPSA 106-98-I	Northern Cement Corporation	Annual EPEP - Environmental Protection and Enhancement Program	-	-	-	-	-
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-	-	-	-	-
		Compensation for claims for Damages from MWTF	-	-	-	-	-
		Environmental Trust Fund - Actual expenditure	-	-	-	-	-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-	-	-	-	-
		Mine wastes & Tailing fees (MWTF) Monitoring Trust Fund - Actual expenditure	-	-	-	-	-
		Rehabilitation Cash Fund - Actual expenditure	-	-	-	-	-
		Subtotal - Environmental expenditure	-	-	-	-	-
		Safety and Health Programs - Actual expenditure	-	-	-	-	-
		Annual SDMP - Social Development and Management Programs	-	5,424,386	5,424,386	-	5,424,386
		DHNC - Development of Host and Neighboring Communities	-	-	-	-	-

DMTG - Development of Mining Technology and Geosciences	-	-	-	-	-
IEC - Information, Education & Communication	-	-	-	-	-
Subtotal - Annual SDMP	-	-	-	-	-
Subtotal	-	-	-	-	-

MPSA-64-96-IV Amended II, MPSA-075-97-IV, MPSA-074-97-IV, MPSA-087-97-IV	Rapid City Realty and Development Corporation	Annual EPEP - Environmental Protection and Enhancement Program	7,526,720		(7,526,720)	(7,526,720)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-	-
		Compensation for claims for Damages from MWTF	-		-	-
		Environmental Trust Fund - Actual expenditure	-		-	-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-	-
		Mine wastes & Tailing fees (MWTF)	626		(626)	(626)
		Monitoring Trust Fund - Actual expenditure	-		-	-
		Rehabilitation Cash Fund - Actual expenditure	-		-	-
		Subtotal - Environmental expenditure	7,527,346	-	(7,527,346)	- (7,527,346)
		Safety and Health Programs - Actual expenditure	398,960		(398,960)	(398,960)
		Annual SDMP - Social Development and Management Programs	1,745,424	2,092,612	347,188	2,092,612 2,439,799

DHNC - Development of Host and Neighboring Communities	1,050,338	1,490,681	440,343	1,490,681	1,931,024
DMTG - Development of Mining Technology and Geosciences	169,261	169,254	(8)	169,254	169,246
IEC - Information, Education & Communication	306,704	305,580	(1,124)	305,580	304,456

Subtotal - Annual SDMP	1,526,302	1,965,514	439,212	1,965,514	2,404,726
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Subtotal		9,452,608	1,965,514	(7,487,094)	1,965,514	(5,521,580)
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MPSA 104-98-XII	Republic Cement Iligan, Inc.	Annual EPEP - Environmental Protection and Enhancement Program	1,602,092		(1,602,092)	(1,602,092)
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure	-		-	-
		Compensation for claims for Damages from MWTF	-		-	-
		Environmental Trust Fund - Actual expenditure	-		-	-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-		-	-
		Mine wastes & Tailing fees (MWTF)	-		-	-
		Monitoring Trust Fund - Actual expenditure	-		-	-
		Rehabilitation Cash Fund - Actual expenditure	-		-	-

Subtotal - Environmental expenditure	1,602,092	-	(1,602,092)	-	(1,602,092)
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Safety and Health Programs - Actual expenditure	141,445		(141,445)		(141,445)
Annual SDMP - Social Development and Management Programs	-	-	-	-	-

	DHNC - Development of Host and Neighboring Communities	-	-	-	-	-
	DMTG - Development of Mining Technology and Geosciences	-	-	-	-	-
	IEC - Information, Education & Communication	-	-	-	-	-
	Subtotal - Annual SDMP	-	-	-	-	-
Subtotal		1,743,537	-	(1,743,537)	-	(1,743,537)
Subtotal - Other non-metallic mines		131,689,936	14,879,891	(116,810,045)	14,879,891	(101,930,154)
Subtotal - Non-metallic mining		428,091,073	34,113,365	(393,977,707)	129,018,964	(264,958,744)
Oil & Gas Companies						
SC 14C	NPG Pty Ltd (Formerly Galoc Production Company)	Annual EPEP - Environmental Protection and Enhancement Program			-	-
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure			-	-
		Compensation for claims for Damages from MWTF			-	-
		Environmental Trust Fund - Actual expenditure			-	-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure			-	-
		Mine wastes & Tailing fees (MWTF)			-	-
		Monitoring Trust Fund - Actual expenditure			-	-
		Rehabilitation Cash Fund - Actual expenditure			-	-
		Subtotal - Environmental expenditure	-	-	-	-

		Safety and Health Programs - Actual expenditure			-			-
		Annual SDMP - Social Development and Management Programs			-		-	-
		DHNC - Development of Host and Neighboring Communities			-		-	-
		DMTG - Development of Mining Technology and Geosciences			-		-	-
		IEC - Information, Education & Communication			-		-	-
		Subtotal - Annual SDMP			-		-	-
Subtotal					-		-	-
JOA	Prime Energy Resources Development B.V.	Annual EPEP - Environmental Protection and Enhancement Program					-	-
		Annual Work and Financial Plan (WFP) for FMR/DP - Actual Expenditure					-	-
		Compensation for claims for Damages from MWTF					-	-
		Environmental Trust Fund - Actual expenditure					-	-
		Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure					-	-
		Mine wastes & Tailing fees (MWTF)					-	-
		Monitoring Trust Fund - Actual expenditure					-	-
		Rehabilitation Cash Fund - Actual expenditure					-	-
		Subtotal - Environmental expenditure			-		-	-

Safety and Health Programs - Actual expenditure	-	-	-	-	-
Annual SDMP - Social Development and Management Programs	-	-	-	-	-
DHNC - Development of Host and Neighboring Communities	-	-	-	-	-
DMTG - Development of Mining Technology and Geosciences	-	-	-	-	-
IEC - Information, Education & Communication	-	-	-	-	-
Subtotal - Annual SDMP	-	-	-	-	-
Subtotal	-	-	-	-	-
Subtotal - Oil & Gas Companies	-	-	-	-	-
Total	5,481,734,590	958,952,142	(4,522,782,448)	1,578,404,154	(2,944,378,294)

The reconciliation results and breakdown of social and environmental expenditures across different extractive industries and projects reveal significant discrepancies, amounting to almost PHP 3 billion from the total project fund of PHP 5.48 billion.

To ensure accuracy, all supporting documents for these expenses must be reliable, given their susceptibility to manipulation. Hence, a focal person per participating company in accomplishing the ORE Database should be made aware of his or her accountability to ascertain that all amounts laid out in the liquidation or appropriate expense details are legitimate as approved. Accordingly, PH-EITI has already implemented such a practice. Assigned Data Compliance Officers (DCO) are in charge of inputting EITI data to ORE, with Authorized Representatives (AR) designated by participating companies conducting a final review and validation of the data provided by DCOs. Still, the almost PHP 3 billion post-reconciliation variance indicates a weakness in the internal control system, which needs urgent attention for improvement.

Table II-37. Summary of reconciliation for direct LGU collections disaggregated by municipality/city

Region	Province	Municipality/City	Project amount	Government agency amount	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Metallic mining							
Region I - Ilocos Region	La Union	San Fernando	1,135,173	-	(1,135,173)	1,135,173	(1,135,173)
		Ilocos Norte	46,220	-	(46,220)	46,220	(46,220)
Subtotal - Region I - Ilocos Region			1,181,393	-	(1,181,393)	1,181,393	(1,181,393)
CAR - Cordillera Administrative Region	Benguet	Baguio City	61,975	-	(61,975)	61,975	(61,975)
		Itogon	17,093,126	13,286,668	(3,806,458)	13,614,609	(327,941)
		Mankayan	9,842,119	-	(9,842,119)	9,842,119	(9,842,119)
		Tuba	11,069,885	11,360,992	291,107	11,131,282	229,710
Subtotal - CAR - Cordillera Administrative Region			38,067,104	24,647,660	(13,419,445)	34,649,985	(10,002,325)
Region II - Cagayan Valley		Nueva Vizcaya	2,000	-	(2,000)	538,501	(538,501)
		Bambang	536,501	-	(536,501)	536,501	(536,501)
		Bayombong	525,568	-	(525,568)	525,568	(525,568)
		Cabaronggan	-	-	-	-	-
		Cabarroguis	1,863,220	-	(1,863,220)	1,863,220	(1,863,220)
		Kasibu	59,298,211	45,304,824	(13,993,387)	59,298,211	(13,993,387)
		Nagtipunan	2,601,736	-	(2,601,736)	2,601,736	(2,601,736)
		Quirino	118,667	-	(118,667)	118,667	(118,667)
		Quezon II		95,295,975	95,295,975	95,295,975	-
		Solano	225,772	-	(225,772)	225,772	(225,772)
		Tuao North	5,005	-	(5,005)	5,005	(5,005)

		LGU-Nueva Vizcaya	145,955	145,955	-	145,955	-
	Isabela	Dinapigue	666,459	-	(666,459)	666,459	(666,459)
Subtotal - Region II - Cagayan Valley			65,989,094	140,746,755	74,757,660	161,821,571	(21,074,816)
Region III - Central Luzon	Bulacan	Malolos	10,250	-	(10,250)	10,250	(10,250)
		Zambales	Botolan	95,625	-	(95,625)	95,625
		Candelaria	16,542,037	16,032,498	(509,539)	16,269,513	(237,015)
		Mansiloc	1,438,000	-	(1,438,000)	1,438,000	(1,438,000)
		Santa Cruz	24,563,821	2,861,211	(21,702,610)	4,459,669	(1,598,458)
		LGU-Zambales	-	69,723,228	69,723,228	69,723,228	-
		DENR EMB	1,008,653	-	(1,008,653)	1,008,653	(1,008,653)
Subtotal - Region III - Central Luzon			43,658,386	88,616,936	44,958,550	93,004,937	(4,388,001)
NCR - National Capital Region	Metro Manila	Makati City	59,219,862	-	(59,219,862)	34,955,017	(34,955,017)
		Mandaluyong	1,673,091	-	(1,673,091)	969,541	(969,541)
		Muntinlupa City	-	56,868	56,868	56,868	-
		Pasay City	39,091	322,552	283,460	361,643	(39,091)
		Pasig City	10,198,691	10,176,741	(21,950)	10,187,241	(10,500)
		Quezon City	115,661,975	-	(115,661,975)	115,661,975	(115,661,975)
		Taguig City	18,244,854	6,733,955	(11,510,899)	12,826,318	(6,092,363)
Subtotal - NCR - National Capital Region			205,037,564	17,290,115	(187,747,449)	175,018,602	(157,728,487)
Region IVA - CALABARZON		Rizal	Antipolo	-	-	-	-
		Cainta	-	-	-	-	-
Subtotal - Region IVA - CALABARZON			-	-	-	-	-
Region IVB - MIMAROPA	Palawan	Bataraza	89,603,345	-	(89,603,345)	-	-

		Narra	8,306,310	1,224,556	(7,081,754)	1,224,556	-
		Puerto Princesa City	-	-	-	-	-
		Quezon	7,637,066	6,949,441	(687,625)	6,922,341	27,100
		Sofronio Española	24,601,492	24,432,787	(168,705)	24,443,287	(10,500)
		LGU-Palwan	-	7,000	7,000	7,000	-
Subtotal - Region IVB - MIMAROPA			130,148,213	32,613,784	(97,534,429)	32,597,184	16,600
Region V - Bicol Region	Camarines Norte	Jose Panganiban	12,860	11,846	(1,014)	11,846	-
	Masbate	Aroroy	68,301,239	-	(68,301,239)	68,301,239	(68,301,239)
Subtotal - Region V - Bicol Region			68,314,099	11,846	(68,302,252)	68,313,085	(68,301,239)
Region VI - Western Visayas	Negros Occidental	Hinoba-an		38,273	38,273	38,273	-
Subtotal - Region VI - Western Visayas			-	38,273	38,273	38,273	-
Region VII - Central Visayas	Cebu	Mandaue	1,184,882	-	(1,184,882)	1,184,882	(1,184,882)
		Toledo City	118,344,843	-	(118,344,843)	118,344,843	(118,344,843)
Subtotal - Region VII - Central Visayas			119,529,725	-	(119,529,725)	119,529,725	(119,529,725)
Region VIII - Eastern Visayas	Eastern Samar	Borongan	33,750	-	(33,750)	33,750	(33,750)
		Guiuan	4,582,171	1,501,442	(3,080,729)	4,998,813	(3,497,371)
	Leyte	Macarthur	579,421	-	(579,421)	579,421	(579,421)
		Lapu-lapu City	7,672	-	(7,672)	510	(510)
		LGU-Leyte	-	166,770	166,770	166,770	-
Subtotal - Region VIII - Eastern Visayas			5,203,014	1,668,212	(3,534,802)	5,779,264	(4,111,052)

Region IX - Zamboanga Peninsula	Zamboanga Del Sur	Bayog	3,803,928	-	(3,803,928)	296,285	(296,285)
Subtotal - Region IX - Zamboanga Peninsula			3,803,928	-	(3,803,928)	296,285	(296,285)
Region XI - Davao Region	Davao de Oro	Maco	101,039,284	99,311,432	(1,727,852)	101,039,284	(1,727,852)
	Davao del Norte	Tagum City	3,000	-	(3,000)	3,000	(3,000)
	Davao del Sur	Davao City	4,000	-	(4,000)	4,000	(4,000)
	Davao Oriental	Mati	647,789	-	(647,789)	262,500	(262,500)
Subtotal - Region XI - Davao Region			101,694,072	99,311,432	(2,382,641)	101,308,784	(1,997,352)
Region XII - SOCCSKSARGEN	South Cotabato	Tboli	827,397	-	(827,397)	826,747	(826,747)
Subtotal - Region XII - SOCCSKSARGEN			827,397	-	(827,397)	826,747	(826,747)
Region XIII - Caraga	Agusan del Norte	Jabonga	17,708	-	(17,708)	-	-
		Santiago	17,295,758	17,302,088	6,330	17,302,088	-
		Tubay	37,800,740	16,174,811	(21,625,930)	37,800,740	(21,625,930)
		LGU-Agusan del Norte	112,388	-	(112,388)	112,388	(112,388)
	Agusan del Sur	Barobo	56,648	-	(56,648)	-	-
		Bunawan	63,036,475	64,902,850	1,866,375	64,902,850	-
		Davao	14,009,323	3,837,241	(10,172,082)	3,837,241	-
		Lianga	194,093	-	(194,093)	-	-
Rosario	10,947,154	4,494,324	(6,452,831)	10,947,154	(6,452,831)		

	San Francisco	75,180	-	(75,180)	-	-
	LGU-Agusan del Sur	2,526,751	30,137,363	27,610,611	30,137,363	-
Dinagat Islands	Basilisa	593,177	380,750	(212,427)	380,750	-
	Cagdianao	44,894,504	45,070,666	176,162	45,092,226	(21,560)
	Libjo	11,141,814	4,572,069	(6,569,746)	10,474,629	(5,902,561)
	Loreto	3,592,685	6,108,008	2,515,323	6,108,008	-
	San Jose	-	161,630	161,630	161,630	-
	Tubajon	9,500,172	26,148,453	16,648,281	31,814,741	(5,666,289)
	LGU-Dinagat Island	6,952,224	26,448,661	19,496,437	25,966,950	481,711
Surigao del Norte	Claver	185,909,161	174,339,766	(11,569,395)	128,376,611	45,963,155
	Mainit	55,098	-	(55,098)	-	-
	Surigao City	10,400	1,831,681	1,821,281	1,831,681	-
	Tagana-an	15,809,553	10,380	(15,799,173)	10,380	-
	Tubod	1,952,830	1,012,234	(940,596)	1,012,234	-
	Urbiztondo	32,610	-	(32,610)	-	-
	LGU-Surigao del Norte	-	15,453,548	15,453,548	15,453,548	-
Surigao del Sur	Cantilan	-	-	-	-	-
	Carrascal	100,085,465	107,507,131	7,421,666	41,139,308	66,367,823
	LGU-Surigao del Sur	107,460	-	(107,460)	-	-
Subtotal - Region XIII - Caraga		526,709,370	545,893,652	19,184,282	472,862,519	73,031,133
Subtotal - Metallic mining		1,310,163,361	950,838,664	(359,324,697)	1,267,228,353	(316,389,688)

Non-metallic mining							
Region I - Ilocos Region	La Union	Bacnotan	-	-	-	-	-
		Balaoan	-	-	-	-	-
		Sto. Tomas	-	-	-	-	-
	Pangasinan	Malasiqui	-	-	-	-	-
		Mangatarem	163,690	-	(163,690)	-	-
		Pozorubio	-	-	-	-	-
		Sison	-	-	-	-	-
Subtotal - Region I - Ilocos Region			163,690	-	(163,690)	-	-
Region III - Central Luzon	Bulacan	Doña Remedios Trinidad	-	-	-	-	-
		Norzagaray	97,304,457	342,741	(96,961,715)	342,741	-
		San Ildefonso	221,754,340	39,450	(221,714,890)	39,450	-
	Subtotal - Region III - Central Luzon			319,058,797	382,191	(318,676,605)	382,191
NCR - National Capital Region	Metro Manila	Makati City	21,063	-	(21,063)	21,063	(21,063)
		Mandaluyong	5,645,705	-	(5,645,705)	5,645,705	(5,645,705)
		Marikina City	-	-	-	-	-
		Pasig City	-	-	-	-	-
		Taguig City	7,006,860	-	(7,006,860)	7,006,860	(7,006,860)
Subtotal - NCR - National Capital Region			12,673,628	-	(12,673,628)	12,673,628	(12,673,628)
Region IVA - CALABARZON	Batangas	Taysan	57,002,394	56,998,039	(4,355)	7,384,723	49,613,316
		Rizal	Angono	19,428,962	4,381,240	(15,047,722)	4,381,240
		Antipolo	10,361,289	5,114,586	(5,246,703)	5,114,586	-
		Montalban	1,048,085	-	(1,048,085)	-	-
		Rodriguez	-	-	-	-	-

		Teresa	59,658,367	49,023,636	(10,634,731)	49,023,636	-
Subtotal - Region IVA - CALABARZON			147,499,097	115,517,501	(31,981,596)	65,904,185	49,613,316
Region IVB - MIMAROPA	Palawan	Bataraza	7,978,649	1,580	(7,977,069)	1,580	-
		LGU-Palwan	-	1,000	1,000	1,000	-
Subtotal - Region IVB - MIMAROPA			7,978,649	2,580	(7,976,069)	2,580	-
Region V - Bicol Region	Albay	Camalig	25,901,342	-	(25,901,342)	-	-
Subtotal - Region V - Bicol Region			25,901,342	-	(25,901,342)	-	-
Region VII - Central Visayas	Cebu	Alcoy	934,914	894,569	(40,344)	894,569	-
		Dalaguete	1,760,043	-	(1,760,043)	1,760,043	(1,760,043)
		Danao City	7,630,728	-	(7,630,728)	7,630,728	(7,630,728)
		Mandaue	671,766	-	(671,766)	-	-
		Naga City	8,675,262	2,313,344	(6,361,919)	8,675,262	(6,361,919)
		San Fernando	17,456,197	-	(17,456,197)	17,456,197	(17,456,197)
		Talisay	654,577	-	(654,577)	654,577	(654,577)
	Siquijor	Lazi	1,663,553	-	(1,663,553)	1,663,553	(1,663,553)
Subtotal - Region VII - Central Visayas			39,447,041	3,207,913	(36,239,129)	38,734,930	(35,527,018)
Region X - Northern Mindanao	Lanao del Norte	Iligan City	-	-	-	-	-
	Misamis Oriental	Lugait	-	-	-	-	-
Subtotal - Region X - Northern Mindanao			-	-	-	-	-
Subtotal - Non-metallic mining			552,722,243	119,110,185	(433,612,058)	117,697,514	1,412,671
Oil and gas							

NCR - National Capital Region	Metro Manila	Makati City	1,102,365	-	(1,102,365)	1,102,365	(1,102,365)
		Muntinlupa City	46,240	-	(46,240)	46,240	(46,240)
Subtotal - NCR - National Capital Region			1,148,605	-	(1,148,605)	1,148,605	(1,148,605)
Region IV-A - CALABARZON	Batangas	Batangas City	228,523	-	(228,523)		
Subtotal - Oil and gas Mining and oil and gas			1,377,128	-	(1,377,128)	1,148,605	(1,148,605)
Region I - Ilocos Region	Ilocos Norte	Ilocos Norte	46,220	-	(46,220)	46,220	(46,220)
	La Union	San Fernando	1,135,173	-	(1,135,173)	18,591,370	(18,591,370)
	Pangasinan	Mangatarem	163,690	-	(163,690)	163,690	(163,690)
Subtotal - Region I - Ilocos Region			1,345,083	-	(1,345,083)	18,801,280	(18,801,280)
CAR - Cordillera Administrative Region	Benguet	Baguio City	61,975	-	(61,975)	61,975	(61,975)
		Itogon	17,093,126	13,286,668	(3,806,458)	13,614,609	(327,941)
		Mankayan	9,842,119	-	(9,842,119)	9,842,119	(9,842,119)
		Tuba	11,069,885	11,360,992	291,107	11,131,282	229,710
Subtotal - CAR - Cordillera Administrative Region			38,067,104	24,647,660	(13,419,445)	34,649,985	(10,002,325)
Region II - Cagayan Valley	Isabela	Dinapigue	666,459	-	(666,459)	666,459	(666,459)
	Nueva Vizcaya	Bagabag	2,000	-	(2,000)	538,501	(538,501)
		Bambang	536,501	-	(536,501)	536,501	(536,501)
		Bayombong	525,568	-	(525,568)	525,568	(525,568)
		Cabaronggan	-	-	-	-	-
		Cabarroguis	1,863,220	-	(1,863,220)	1,863,220	(1,863,220)
		Kasibu	59,298,211	45,304,824	(13,993,387)	59,298,211	(13,993,387)

		Nagtipunan	2,601,736	-	(2,601,736)	2,601,736	(2,601,736)
		Quirino	118,667	-	(118,667)	118,667	(118,667)
		Quezon II		95,295,975	95,295,975	95,295,975	-
		Solano	225,772	-	(225,772)	225,772	(225,772)
		Tuao North	5,005	-	(5,005)	5,005	(5,005)
		LGU-Nueva Vizcaya	145,955	145,955	-	145,955	-
Subtotal - Region II - Cagayan Valley			65,989,094	140,746,755	74,757,660	161,821,571	(21,074,816)
Region III - Central Luzon	Bulacan	Malolos	10,250	-	(10,250)	10,250	(10,250)
		Norzagaray	97,304,457	342,741	(96,961,715)	342,741	-
		San Ildefonso	221,754,340	39,450	(221,714,890)	39,450	-
	Zambales	Botolan	95,625	-	(95,625)	95,625	(95,625)
		Candelaria	16,542,037	16,032,498	(509,539)	16,269,513	(237,015)
		Mansiloc	1,438,000	-	(1,438,000)	1,438,000	(1,438,000)
		Santa Cruz	24,563,821	2,861,211	(21,702,610)	4,459,669	(1,598,458)
		LGU-Zambales		69,723,228	69,723,228	69,723,228	-
		DENR EMB	1,008,653	-	(1,008,653)	1,008,653	(1,008,653)
Subtotal - Region III - Central Luzon			362,717,183	88,999,128	(273,718,055)	93,387,129	(4,388,001)
NCR - National Capital Region	Metro Manila	Makati City	60,343,289	-	(60,343,289)	60,343,289	(60,343,289)
		Mandaluyong	7,318,796	-	(7,318,796)	6,615,246	(6,615,246)
		Marikina City	-	-	-	-	-
		Muntinlupa City	46,240	56,868	10,628	103,108	(46,240)
		Pasay City	39,091	322,552	283,460	361,643	(39,091)
		Pasig City	10,198,691	10,176,741	(21,950)	10,187,241	(10,500)
		Quezon City	115,661,975	-	(115,661,975)	115,661,975	(115,661,975)
		Taguig City	25,251,714	6,733,955	(18,517,759)	25,251,714	(18,517,759)

Subtotal - NCR - National Capital Region			218,859,796	17,290,115	(201,569,681)	218,524,216	(201,234,101)
Region IVA - CALABARZON	Batangas	Batangas City	228,523	-	(228,523)	-	
		Taysan	57,002,394	56,998,039	(4,355)	56,998,039	-
	Rizal	Angono	19,428,962	4,381,240	(15,047,722)	19,428,962	(15,047,722)
		Antipolo	10,361,289	5,114,586	(5,246,703)	10,361,289	(5,246,703)
		Montalban	1,048,085	-	(1,048,085)	1,048,085	(1,048,085)
		Teresa	59,658,367	49,023,636	(10,634,731)	59,658,367	(10,634,731)
Subtotal - Region IVA - CALABARZON			147,727,620	115,517,501	(32,210,119)	147,494,742	(31,977,241)
Region IVB - MIMAROPA	Palawan	Bataraza	97,581,994	1,580	(97,580,415)	97,581,994	(97,580,415)
		Narra	8,306,310	1,224,556	(7,081,754)	8,306,310	(7,081,754)
		Puerto Princesa City	-	-	-	-	-
		Quezon	7,637,066	6,949,441	(687,625)	6,922,341	27,100
		Sofronio Española	24,601,492	24,432,787	(168,705)	24,443,287	(10,500)
		LGU-Palwan	-	8,000	8,000	8,000	-
Subtotal - Region IVB - MIMAROPA			138,126,862	32,616,363	(105,510,499)	137,261,932	(104,645,568)
Region V - Bicol Region	Albay	Camalig	25,901,342	-	(25,901,342)	25,901,342	(25,901,342)
	Camarines Norte	Jose Panganiban	12,860	11,846	(1,014)	11,846	-
		Masbate	Aroroy	68,301,239	-	(68,301,239)	68,301,239
Subtotal - Region V - Bicol Region			94,215,441	11,846	(94,203,594)	94,214,427	(94,202,581)
Region VI - Western Visayas	Negros Occidental	Hinoba-an		38,273	38,273	38,273	-

Subtotal - Region VI - Western Visayas			-	38,273	38,273	38,273	-
Region VII - Central Visayas	Cebu	Alcoy	934,914	894,569	(40,344)	894,569	-
		Dalaguete	1,760,043	-	(1,760,043)	1,760,043	(1,760,043)
		Danao City	7,630,728	-	(7,630,728)	7,630,728	(7,630,728)
		Mandaue	1,856,648	-	(1,856,648)	1,856,648	(1,856,648)
		Naga City	8,675,262	2,313,344	(6,361,919)	8,675,262	(6,361,919)
		San Fernando.	17,456,197	-	(17,456,197)	17,456,197	(17,456,197)
		Talisay	654,577	-	(654,577)	654,577	(654,577)
	Toledo City	118,344,843	-	(118,344,843)	118,344,843	(118,344,843)	
	Siquijor	Lazi	1,663,553	-	(1,663,553)	1,663,553	(1,663,553)
Subtotal - Region VII - Central Visayas			158,976,767	3,207,913	(155,768,854)	158,936,422	(155,728,509)
Region VIII - Eastern Visayas	Eastern Samar	Borongan	33,750	-	(33,750)	33,750	(33,750)
		Guiuan	4,582,171	1,501,442	(3,080,729)	4,998,813	(3,497,371)
	Leyte	Lapu-lapu City	7,672	-	(7,672)	510	(510)
		LGU-Leyte		166,770	166,770	166,770	-
		Macarthur	579,421	-	(579,421)	579,421	(579,421)
Subtotal - Region VIII - Eastern Visayas			5,203,014	1,668,212	(3,534,802)	5,779,264	(4,111,052)
Region IX - Zamboanga Peninsula	Zamboanga Del Sur	Bayog	3,803,928	-	(3,803,928)	296,285	(296,285)
Region XI - Davao Region	Davao de Oro	Maco	101,039,284	99,311,432	(1,727,852)	101,039,284	(1,727,852)
	Davao del Norte	Tagum City	3,000	-	(3,000)	3,000	(3,000)
	Davao del Sur	Davao City	4,000	-	(4,000)	4,000	(4,000)

	Davao Oriental	Mati	647,789	-	(647,789)	262,500	(262,500)
Subtotal - Region XI - Davao Region			101,694,072	99,311,432	(2,382,641)	101,308,784	(1,997,352)
Region XII - SOCCSKSARGEN	South Cotabato	Tboli	827,397	-	(827,397)	826,747	(826,747)
Region XIII - Caraga	Agusan del Norte	Jabonga	17,708	-	(17,708)	-	-
		LGU-Agusan del Norte	112,388	-	(112,388)	112,388	(112,388)
		Santiago	17,295,758	17,302,088	6,330	17,302,088	-
		Tubay	37,800,740	16,174,811	(21,625,930)	37,800,740	(21,625,930)
	Agusan del Sur	Barobo	56,648	-	(56,648)	-	-
		Bunawan	63,036,475	64,902,850	1,866,375	64,902,850	-
		Davao	14,009,323	3,837,241	(10,172,082)	14,009,323	(10,172,082)
		Lianga	194,093	-	(194,093)	-	-
		San Francisco	75,180	-	(75,180)	-	-
		Rosario	10,947,154	4,494,324	(6,452,831)	10,947,154	(6,452,831)
		LGU-Agusan del Sur	2,526,751	30,137,363	27,610,611	30,137,363	-
	Dinagat Islands	Basilisa	593,177	380,750	(212,427)	380,750	-
		Cagdianao	25,906,493	45,070,666	19,164,174	45,092,226	(21,560)
		Libjo	11,141,814	4,572,069	(6,569,746)	10,474,629	(5,902,561)
		Loreto	3,592,685	6,108,008	2,515,323	6,108,008	-
		San Jose	-	161,630	161,630	161,630	-
Tubajon		9,500,172	26,148,453	16,648,281	31,814,741	(5,666,289)	
LGU-Dinagat Island		6,952,224	26,448,661	19,496,437	25,966,950	481,711	

Surigao del Norte	Claver	185,909,161	174,339,766	(11,569,395)	185,909,161	(11,569,395)
	Mainit	55,098	-	(55,098)	-	-
	Surigao City	10,400	1,831,681	1,821,281	1,831,681	-
	Tagana-an	15,809,553	10,380	(15,799,173)	10,380	-
	Tubod	1,952,830	1,012,234	(940,596)	1,012,234	-
	Urbiztondo	32,610	-	(32,610)	-	-
	LGU-Surigao del Norte	-	15,453,548	15,453,548	15,453,548	-
Surigao del Sur	Carrascal	100,085,465	107,507,131	7,421,666	107,507,131	-
	LGU-Surigao del Sur	107,460	-	(107,460)	-	-
Subtotal - Region XIII - Caraga		507,721,359	545,893,652	38,172,293	606,934,975	(61,041,323)
Total		1,845,274,721	1,069,948,849	(775,325,871)	1,780,276,029	(710,327,180)
		1,845,274,721	1,069,948,849	(775,325,871)	1,780,276,029	(710,327,180)

Of the total LGU receipts, Region XIII - Caraga continued to receive the highest collection of local taxes. It is understood that these direct LGU collections were documented correctly, even if they do not exclusively come from the taxable year 2021. Hence, we figure that proper accountability per LGU is established. However, the reconciliation process reveals a total variance post-reconciliation of about PHP 710.33 million.

Table II-38. Summary of reconciled LGU collections disaggregated by province, municipality/city, participating projects and respective companies

Region	Province	Municipality /City	Participating project	Participating company	Revenue Stream	Project amount	Government agency amount	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Metallic mining										

Region I - Ilocos Region

La Union	San Fernando	Lepanto Consolidated Mining Company	MPSA No. 001-90-CAR	Real property tax - Basic	368,003	-	(368,003)	368,003	(368,003)
				Real property tax - SEF	184,003	-	(184,003)	184,003	(184,003)
				Philex Mining Corporation	MPSA 276-2009-CAR	Local business tax	28,831		(28,831)
				Real property tax - Basic	369,558		(369,558)	369,558	(369,558)
				Real property tax - SEF	184,779	-	(184,779)	184,779	(184,779)
		Ilocos Norte	Ilocos Norte	Philex Mining Corporation	MPSA 276-2009-CAR	Real property tax - Basic	23,110		(23,110)
				Real property tax - SEF	23,110	-	(23,110)	23,110	(23,110)
Region I - Ilocos Region Total					1,181,393	-	(1,181,393)	1,181,393	(1,181,393)
CAR - Cordillera Administrative Region									
Benguet	Baguio City	Lepanto Consolidated Mining Company	MPSA No. 001-90-CAR	Real property tax - Basic	32,983	-	(32,983)	32,983	(32,983)
				Real property tax - SEF	16,492	-	(16,492)	16,492	(16,492)

	Philex Mining Corporation	MPSA 276-2009-CAR	Real property tax - Basic	12,500	-	(12,500)	12,500	(12,500)
Itogon	Benguet Corporation	PC-ACMP-002-CAR	Local business tax	1,542,469	1,542,569	100	1,542,569	-
			Real property tax - Basic	678,439	845,825	167,386	845,825	-
			Real property tax - SEF	678,439	845,862	167,423	845,862	-
			Mayor's Permit	10,000	-	(10,000)	10,000	(10,000)
			Community Tax	10,500	10,500	-	10,500	-
			Other fees and charges	-	9,270	9,270	9,270	-
			Itogon Suyoc Resources, Inc.	PC-ISRI-004-CAR	Local business tax	219,463	-	(219,463)
	Real property tax - Basic	535,527		(535,527)	-	-		
	Real property tax - SEF	535,527		(535,527)	-	-		
	Mayor's Permit	10,000		(10,000)	10,000	(10,000)		
Community Tax	10,500		(10,500)	-	-			

	Philex Mining Corporation	MPSA No. 276-2009-CAR	Local business tax	5,655,544		(5,655,544)	5,655,544	(5,655,544)
			Real property tax - Basic	3,451,558	3,452,228	670	3,452,228	-
			Real property tax - SEF	3,451,558	3,704,363	252,805	3,704,363	-
			Mayor's Permit	-	70,000	70,000	70,000	-
			Other fees and charges	-	2,573,635	2,573,635	32,530	2,541,104
			Occupation Fees	303,600	232,416	(71,184)	303,600	(71,184)
Mankayan	Itogon Suyoc Resources, Inc.	MPSA No. 152-00-CAR	Real property tax - Basic	40,240		(40,240)	-	-
			Real property tax - SEF	40,240		(40,240)	-	-
			Mayor's Permit	2,000		(2,000)	2,000	(2,000)
			Community Tax	500		(500)	-	-
			Occupation Fees	129,675		(129,675)	-	-
	Lepanto Consolidated Mining Company	MPSA No. 001-90-CAR	Local business tax	2,115,564		(2,115,564)	2,115,564	(2,115,564)

			Real property tax - Basic	4,643,988		(4,643,988)	10,250	(10,250)
			Real property tax - SEF	2,643,987		(2,643,987)	1,179,925	(1,179,925)
			Mayor's Permit	7,000		(7,000)	7,000	(7,000)
			Community Tax	10,500		(10,500)	10,500	(10,500)
			Occupation Fees	208,425		(208,425)	208,425	(208,425)
Tuba	Philex Mining Corporation	MPSA No. 276-2009-CAR	Local business tax	6,049,966	6,320,334	270,368	6,049,966	270,368
			Real property tax - Basic	2,400,722	2,400,723	1	2,400,723	-
			Real property tax - SEF	2,400,722	2,400,723	1	2,400,723	-
			Mayor's Permit		60,500	60,500	60,500	-
			Occupation Fees	218,475	177,818	(40,658)	218,475	(40,658)
			Other fees and charges	-	895	895	895	-

**CAR - Cordillera Administrative
Region Total
Region II - Cagayan Valley**

38,067,104 24,647,660 (13,419,445) 31,438,675 (6,791,016)

Isabela	Dinapigue	Dinapigue Mining Corporation	MPSA NO. 258-2007II	Real property tax - Basic	239,279	(239,279)	239,279	(239,279)
				Real property tax - SEF	239,279	(239,279)	239,279	(239,279)
				Mayor's Permit	8,500	(8,500)	8,500	(8,500)
				Occupation Fees	179,400	(179,400)	179,400	(179,400)
Nueva Vizcaya	Bagabag	OceanaGold Philippines, Inc.	FTAA No. 001	Mayor's Permit	2,000	(2,000)	2,000	(2,000)
	Bambang	OceanaGold Philippines, Inc.	FTAA No. 001	Real property tax - Basic	265,251	(265,251)	265,251	(265,251)
				Real property tax - SEF	265,251	(265,251)	265,251	(265,251)
				Mayor's Permit	1,000	(1,000)	1,000	(1,000)
				Community Tax	5,000	(5,000)	5,000	(5,000)
	Bayombong	FCF Mineral Corporation	FTAA No. 04-2009-II	Real property tax - Basic	262,784	(262,784)	-	-
				Real property tax - SEF	262,784	(262,784)	-	-
	Cabarroguis	OceanaGold Philippines, Inc.	FTAA No. 001	Local business tax	1,771,875	(1,771,875)	1,771,875	(1,771,875)

			Occupation Fees	91,346		(91,346)	91,346	(91,346)
Kasibu	OceanaGold Philippines, Inc.	FTAA No. 001	Local business tax	3,865,908	3,865,908	-	3,865,908	-
			Real property tax - Basic	27,584,350	18,288,370	(9,295,980)	27,584,350	(9,295,980)
			Real property tax - SEF	27,584,350	22,860,462	(4,723,887)	27,584,350	(4,723,887)
			Mayor's Permit	75,000	107,100	32,100	75,000	32,100
			Community Tax	10,500		(10,500)	10,500	(10,500)
			Other fees and charges	-	4,880	4,880	-	4,880
			Occupation Fees	178,104	178,104	-	178,104	-
Nagtipunan	OceanaGold Philippines, Inc.	FTAA No. 001	Local business tax	2,416,193		(2,416,193)	2,416,193	(2,416,193)
			Occupation Fees	185,543		(185,543)	185,543	(185,543)
Quezon	FCF Minerals Corporation	FTAA No. 04-2009-II	Local business tax		63,675,841	63,675,841	63,675,841	-
			Real property tax - Basic		15,591,157	15,591,157	15,591,157	-

			Real property tax - SEF	15,591,157	15,591,157	15,591,157	-
			Mayor's Permit	4,000	4,000	4,000	-
			Community Tax		-		-
			Occupation Fees		-		-
			Other fees and charges	433,820	433,820	433,820	-
Quirino	OceanaGold Philippines, Inc.	FTAA No. 001	Occupation Fees	118,667	(118,667)	118,667	(118,667)
Solano	FCF Mineral Corporation	FTAA No. 04-2009-II	Real property tax - Basic	112,886	(112,886)	-	-
			Real property tax - SEF	112,886	(112,886)	-	-
Tuao North	OceanaGold Philippines, Inc.	FTAA No. 001	Community Tax	5,005	(5,005)	5,005	(5,005)
LGU-Nueva Vizcaya	FCF Minerals Corporation	FTAA 0004-2009-II	Occupation Fees	69,625	69,625	-	69,625
	OceanaGold Philippines, Inc.	FTAA 001	Occupation Fees	76,330	76,330	-	76,330
Region II - Cagayan Valley Total				65,989,094	140,746,755	74,757,660	160,533,730
Region III - Central Luzon							(19,786,975)
Bulacan	Malolos	Lepanto Consolidated Mining Company	MPSA NO. 001-090-CAR	Local business tax	10,250	(10,250)	10,250
							(10,250)

Zambales	Botolan	Shangfil Mining and Trading Corporation	MPSA No. 250-2007-III AND EP No. 001-2010-III	Occupation Fees	95,625		(95,625)	95,625	(95,625)
	Candelaria	BenguetCorp Nickel Mines, Inc.	MPSA No. 226-2005-III (ZMR)	Local business tax	2,849,535	2,862,865	13,330	2,862,865	-
				Real property tax - Basic	285,854		(285,854)	-	-
				Mayor's Permit	8,000		(8,000)	8,000	(8,000)
				Occupation Fees	49,275		(49,275)	49,275	(49,275)
				Local business tax	13,169,633	13,169,633	-	13,169,633	-
				Mayor's Permit	8,000		(8,000)	8,000	(8,000)
	Candelaria	Shangfil Mining and Trading Corporation Zambales Diversified Metals Corporation	MPSA No. 250-2007-III AND EP No. 001-2010-III	Occupation Fees	49,275		(49,275)	49,275	(49,275)
				Local business tax	13,169,633	13,169,633	-	13,169,633	-
				Mayor's Permit	8,000		(8,000)	8,000	(8,000)
				Occupation Fees	168,900		(168,900)	168,900	(168,900)
				Other Fees & Charges	2,840		(2,840)	2,840	(2,840)
				Occupation Fees	168,900		(168,900)	168,900	(168,900)
	LGU-Zambales	BenguetCorp Nickel Mines, Inc. Eramen Minerals, Inc.	MPSA No. 226-2005-III (ZMR) 209-2005-III	Other Fees & Charges		11,000,000	11,000,000	-	11,000,000
Occupation Fees					103,950	103,950	103,950	-	
Other Fees & Charges					28,000,000	28,000,000	28,000,000	-	

	LNL Archipelago Minerals Inc.	MPSA No. 268-2008-III	Other Fees & Charges		10,472,600	10,472,600	10,472,600	-
	Shangfil Mining and Trading Corporation	MPSA No. 250-2007-III AND EP No. 001-2010-III	Occupation Fees		112,613	112,613	112,613	-
	Zambales Diversified Metals Corporation	MPSA No. 191-2004-III	Occupation Fees		34,065	34,065	34,065	-
			Other fees and charges		20,000,000	20,000,000	20,000,000	-
Mansiloc	BenguetCorp Nickel Mines, Inc.	MPSA NO. 226-2005-III	Occupation Fees	1,438,000		(1,438,000)	1,438,000	(1,438,000)
DENR EMB	Zambales Diversified Metals Corporation	MPSA No. 191-2004-III	Other fees and charges	1,008,653		(1,008,653)	1,008,653	(1,008,653)
Santa Cruz	BenguetCorp Nickel Mines, Inc.	MPSA NO. 226-2005-III	Local business tax	670,509	670,509	-	670,509	-
			Mayor's Permit	5,000	500	(4,500)	5,000	(4,500)
			Community Tax	10,500	10,500	-	10,500	-
			Occupation Fees	142,924	-	(142,924)	142,924	(142,924)
			Other fees and charges		16,900	16,900	16,900	-
	Eramen Minerals, Inc.	209-2005-III	Local business tax	584,653	584,653	-	584,653	-

		Mayor's Permit	500	500	-	500	-
		Occupation Fees	6,850	242,550	235,700	242,550	-
		Other fees and charges		7,000	7,000	7,000	-
LNL Archipelago Minerals, Inc.	MPSA No. 268-2008-111	Local business tax	825,068	803,716	(21,351)	803,716	-
		Mayor's Permit		500	500	500	-
		Community Tax	10,500	10,500	-	10,500	-
		Occupation Fees	71,496	50,047	(21,449)	50,047	-
		Other fees and charges		3,800	3,800	3,800	-
Shangfil Mining and Trading Corporation	MPSA No. 250-2007-III AND EP No. 001-2010-III	Local business tax	200,000	200,000	-	200,000	-
		Mayor's Permit	9,200	500	(8,700)	9,200	(8,700)
		Community Tax	2,100		(2,100)	-	-
		Occupation Fees	1,569,195	195,825	(1,373,370)	1,569,195	(1,373,370)
		Other fees and charges		2,300	2,300	2,300	-
Zambales Diversified	MPSA No. 191-2004-III	Real Property Tax (Basic)	13,025	-	(13,025)	13,025	(13,025)

**Metals
Corporation**

Mayor's Permit	500	500	-	500	-
Occupation Fees	116,350	57,510	(58,840)	116,350	(58,840)
Other fees and charges	20,325,452	2,900	(20,322,552)	-	2,900

Region III - Central Luzon Total	43,658,386	88,616,936	44,958,550	82,004,937	6,611,999
NCR - National Capital Region					

**Metro
Manila**

Makati City

**Agata Mining
Ventures, Inc.**

MPSA No. 134-
99-XIII

Local business tax	5,620,190		(5,620,190)	5,620,190	(5,620,190)
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Mayor's Permit	4,000		(4,000)	4,000	(4,000)
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Community Tax	10,500		(10,500)	-	-
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**Berong Nickel
Corporation**

MPSA No. 235-
2007-IVB

Local business tax	2,407,326		(2,407,326)	-	-
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Mayor's Permit	6,000		(6,000)	-	-
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Community Tax	10,500		(10,500)	-	-
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**Eramen Minerals,
Inc.**

MPSA No. 209-
2005-III

Local business tax	341,680		(341,680)	341,680	(341,680)
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Mayor's Permit	16,000		(16,000)	16,000	(16,000)
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Community Tax	10,500		(10,500)	10,500	(10,500)
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**FCF Mineral
Corporation**

FTAA No. 04-
2009-II

Local business tax	9,648,711		(9,648,711)	-	-
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		Mayor's Permit	4,000	(4,000)	-	-
		Community Tax	1,000	(1,000)	-	-
Filminera Resources Corporation	MPSA No. 255-2007-V (Amended I)	Local business tax	4,990,455	(4,990,455)	4,990,455	(4,990,455)
		Mayor's Permit	4,000	(4,000)	-	-
		Community Tax	10,500	(10,500)	-	-
Krominco, Inc.	MPSA NO. 291-2009-XIII-SMR	Local business tax	38,884	(38,884)	-	-
		Mayor's Permit	9,744	(9,744)	9,744	(9,744)
Lepanto Consolidated Mining Company	MPSA No. 001-90-CAR	Local business tax	1,179,925	(1,179,925)	1,179,925	(1,179,925)
		Mayor's Permit	12,000	(12,000)	12,000	(12,000)
		Community Tax	10,500	(10,500)	10,500	(10,500)
OceanaGold Philippines, Inc.	FTAA No. 001	Local business tax	906,072	(906,072)	906,072	(906,072)
		Mayor's Permit	4,000	(4,000)	4,000	(4,000)
		Community Tax	10,500	(10,500)	10,500	(10,500)
		Other Fees	72,830	(72,830)	72,830	(72,830)

Platinum Group Metals Corporation	MPSA No. 007-92-X	Local business tax	10,397,985	(10,397,985)	-	-
		Mayor's Permit	10,000	(10,000)	-	-
		Community Tax	10,500	(10,500)	-	-
Sinosteel Philippines H.Y. Mining Corporation	MPSA No. 002-90-X (SMR)	Local business tax	928,387	(928,387)	928,387	(928,387)
		Mayor's Permit	4,000	(4,000)	4,000	(4,000)
		Community Tax	10,500	(10,500)	10,500	(10,500)
TVI Resource Development Philippines, Inc.	MPSA 086-97-IX	Local business tax	1,991,225	(1,991,225)	286,285	(286,285)
		Mayor's Permit	10,000	(10,000)	10,000	(10,000)
		Community Tax	10,500	(10,500)	10,500	(10,500)
Zambales Diversified Metals Corporation	MPSA No. 191-2004-III	Local business tax	1,495,147	(1,495,147)	1,495,147	(1,495,147)
		Mayor's Permit	9,000	(9,000)	9,000	(9,000)
		Community Tax	10,500	(10,500)	10,500	(10,500)

			Tax on Sand, Gravel and Other Quarry Resources	19,000,000	(19,000,000)	19,000,000	(19,000,000)
			Other Fees and charges	2,300	(2,300)	2,300	(2,300)
Mandaluyong	Pacific Nickel Philippines Inc	MPSA No. 276-2009-CAR	Mayor's Permit	7,350	(7,350)	-	-
			Community Tax	500	(500)	-	-
			Occupation Fees	695,700	(695,700)	-	-
	Philex Mining Corporation	MPSA No. 276-2009-CAR	Real property tax - Basic	603,207	(603,207)	603,207	(603,207)
			Real property tax - SEF	301,604	(301,604)	301,604	(301,604)
			Mayor's Permit	54,230	(54,230)	54,230	(54,230)
			Community Tax	10,500	(10,500)	10,500	(10,500)
Muntinlupa City	Greenstone Resources Corporation	MPSA No. 184-2002-XIII	Local business tax		18,250	18,250	-
			Mayor's Permit		6,900	6,900	-
			Other Fees and charges		11,292	11,292	-

	LNL Archipelago Minerals Inc.	MPSA No. 268-2008-111	Mayor's Permit		6,900	6,900	6,900	-
			Other Fees and charges		13,526	13,526	13,526	-
Pasay City	Lepanto Consolidated Mining Company	MPSA No. 001-90-CAR	Real property tax - Basic	23,180		(23,180)	23,180	(23,180)
			Real property tax - SEF	15,911		(15,911)	15,911	(15,911)
	Carmen Copper Corporation	MPSA-210-2005-VII	Local business tax	-	40,817	40,817	40,817	-
			Mayor's Permit	-	3,000	3,000	3,000	-
			Other fees and charges	-	4,675	4,675	4,675	-
			Community Tax	-	2,359	2,359	2,359	-
	Itogon Suyoc Resources, Inc.	MPSA No. 152-00-CAR	Local business tax	-	257,491	257,491	257,491	-
			Mayor's Permit	-	900	900	900	-
			Other fees and charges	-	13,310	13,310	13,310	-
			Community Tax	-		-	-	-
Pasig City	Apex Mining Co., Inc.	MPSA 225 - 2005 - XI; MPSA 234 - 2007 - XI	Local business tax	10,187,291	10,128,953	(58,338)	10,128,953	-

			Mayor's Permit	900	900	-	900	-
			Other fees and charges	-	46,888	46,888	46,888	-
			Community Tax	10,500		(10,500)	10,500	(10,500)
Quezon City	FCF Minerals Corporation	FTAA 0004-2009-II	Local business tax	84,405,364		(84,405,364)	-	-
			Real property tax - Basic	15,537,338		(15,537,338)	-	-
			Real property tax - SEF	15,537,338		(15,537,338)	-	-
			Mayor's Permit	9,000		(9,000)	-	-
			Community Tax	10,500		(10,500)	-	-
			Occupation Fees	162,435		(162,435)	-	-
Taguig City	Cagdianao Mining Corporation	MPSA NO. 078-97-XIII-SMR	Local business tax	2,288,656		(2,288,656)	-	-
			Real property tax - Basic	12,363		(12,363)	-	-
			Real property tax - SEF	8,242		(8,242)	-	-

Dinapigue Mining Corporation	MPSA No. 258-2007-II	Mayor's Permit	6,000		(6,000)	-	-
		Community Tax	10,500		(10,500)	-	-
		Local business tax	14,175	14,175	-	14,175	-
		Mayor's Permit	4,000	4,000	-	4,000	-
		Community Tax	1,300	1,300	-	1,300	-
		Other fees and charges	-	2,279	2,279	2,279	-
Hinatuan Mining Corporation	MPSA No. 246-2007-XIII-SMR	Local business tax	929,538		(929,538)	929,538	(929,538)
		Real property tax - Basic	14,423		(14,423)	14,423	(14,423)
		Real property tax - SEF	9,616		(9,616)	9,616	(9,616)
		Mayor's Permit	10,000		(10,000)	10,000	(10,000)
		Community Tax	10,500		(10,500)	10,500	(10,500)
		Local business tax	2,618,806		(2,618,806)	-	-
Rio Tuba Nickel Mining Corporation	MPSA No. 114-98-IV / MPSA No. 213-2005-IVB						

		Real property tax - Basic	35,505		(35,505)	-	-
		Real property tax - SEF	25,656		(25,656)	-	-
		Mayor's Permit	12,000		(12,000)	-	-
		Community Tax	10,500		(10,500)	-	-
SR Metals, Inc.	MPSA No. 261-2008-XIII (Amended)	Local business tax	6,712,201	6,683,876	(28,325)	6,712,201	(28,325)
		Real property tax - Basic	663,498		(663,498)	274,596	(274,596)
		Mayor's Permit		6,000	6,000	6,000	-
		Community Tax	10,500	10,500	-	10,500	-
		Other fees and charges		11,825	11,825	11,825	-
Taganito Mining Corporation	MPSA No. 266-2008-XIII (SMR) (Amended)	Local business tax	4,757,498		(4,757,498)	4,757,498	(4,757,498)
		Real property tax - Basic	21,221		(21,221)	21,221	(21,221)

				Real property tax - SEF	14,147	(14,147)	14,147	(14,147)	
				Mayor's Permit	12,000	(12,000)	12,000	(12,000)	
				Community Tax	10,500	(10,500)	10,500	(10,500)	
		Westernshore Nickel Corporation	MPSA NO.233-2007-XIII-SMR	Local business tax	21,511	(21,511)		-	
NCR - National Capital Region Total					205,037,564	17,290,115	(187,747,449)	59,356,627	(42,066,512)
Region IV-B - MIMAROPA									
Palawan	Bataraza	Rio Tuba Nickel Mining Corporation	MPSA No. 114-98-IV / MPSA No. 213-2005-IVB	Local business tax	69,490,917	(69,490,917)	-	-	
				Real property tax - Basic	7,562,154	(7,562,154)	-	-	
				Real property tax - SEF	7,550,274	(7,550,274)	-	-	
				Mayor's Permit	5,000,000	(5,000,000)	-	-	
	Narra	Citinickel Mines and Development Corporation	MPSA No. 229-2007-IVB	Local business tax	7,648,285	- (7,648,285)	-	-	

			Real property tax - Basic	395,094	498,877	103,783	498,877	-
			Real property tax - SEF	-	498,877	498,877	498,877	-
			Mayor's Permit	194,831	10,000	(184,831)	10,000	-
			Community Tax	10,500	10,500	-	10,500	-
			Occupation Fees	57,600	109,200	51,600	109,200	-
			Other fees and charges		97,102	97,102	97,102	-
Quezon	Berong Nickel Corporation	MPSA No. 235-2007-IVB	Local business tax	6,419,535	6,419,535	-	6,419,535	-
			Real property tax - Basic	21,527		(21,527)	-	-
			Mayor's Permit	111,511	111,541	30	111,541	-
			Occupation Fees	1,084,493	27,100	(1,057,393)	-	27,100
			Other fees and charges		391,265	391,265	391,265	-
Sofronio Española	Citinickel Mines and Development Corporation	MPSA No. 229-2007-IVB	Local business tax	14,581,659	14,581,659	-	14,581,659	-

				Real property tax - Basic	8,712,808	4,356,404	(4,356,404)	4,356,404	-
				Real property tax - SEF	2	4,356,404	4,356,402	4,356,404	-
				Mayor's Permit	1,190,923	1,000,000	(190,923)	1,000,000	-
				Community Tax	10,500		(10,500)	10,500	(10,500)
				Occupation Fees	105,600	32,200	(73,400)	32,200	-
				Other Fees & Charges		106,120	106,120	106,120	-
	LGU-Palawan	Citinickel Mines and Development Corporation	MPSA No. 229-2007-IVB	Other Fees & Charges		6,000	6,000	6,000	-
		Rio Tuba Nickel Mining Corporation.M	MPSA 114-98-IV Amended	Other Fees & Charges		1,000	1,000	1,000	-
Region IV-B - MIMAROPA Total					130,148,213	32,613,784	(97,534,429)	32,597,184	16,600
Region V - Bicol Region									
Camarines Norte	Jose Panganiban	Johson Gold Mining Corporation	MPSA No. 139-99-V	Local business tax	4,360	1,090	(3,270)	1,090	-
				Real property tax - Basic	-	161	161	161	-

				Real property tax - SEF	-	161	161	161	-
				Mayor's Permit	5,000	5,000	-	5,000	-
				Community Tax	1,000	1,000	-	1,000	-
				Occupation Fees	2,500		(2,500)	-	-
				Other Fees & Charges		4,435	4,435	4,435	-
Masbate	Aroroy	Filminera Resources Corporation	MPSA No. 255-2007-V (Amended I)	Local business tax	24,634,225		(24,634,225)	24,634,225	(24,634,225)
				Real property tax - Basic	21,752,382		(21,752,382)	21,752,382	(21,752,382)
				Real property tax - SEF	21,752,382		(21,752,382)	21,752,382	(21,752,382)
				Mayor's Permit	2,000		(2,000)	2,000	(2,000)
				Occupation Fees	160,250		(160,250)	160,250	(160,250)
Region V - Bicol Region Total					68,314,099	11,846	(68,302,252)	68,313,085	(68,301,239)
Region VI -Western Visayas									
	Negros Occidental	Hinoba-an	Philex Mining Corporation	MPSA 276-2009-CAR	Occupation Fees	-	38,273	38,273	38,273
Region VI -Western Visayas Total					-	38,273	38,273	38,273	-
Region VII - Central Visayas									

Cebu	Mandaue City	Adnama Mining Resources, Inc.	MPSA No. 259-2007-XIII (SMR) (Amended II)	Local business tax	454,841	(454,841)	454,841	(454,841)	
				Real property tax - Basic	346,501	(346,501)	346,501	(346,501)	
				Real property tax - SEF	266,539	(266,539)	266,539	(266,539)	
				Mayor's Permit	11,000	(11,000)	11,000	(11,000)	
				Community Tax	10,500	(10,500)	10,500	(10,500)	
				Occupation Fees	1,000	(1,000)	1,000	(1,000)	
			Oriental Vision Mining Phils. Corporation	MPSA No. 242-2007-XIII (SMR)	Local business tax	82,500	(82,500)	82,500	(82,500)
					Mayor's Permit	5,500	(5,500)	5,500	(5,500)
					Community Tax	6,500	(6,500)	6,500	(6,500)
	Toledo City	Carmen Copper Corporation	MPSA No. 210-2005-VII	Local business tax	93,974,547	(93,974,547)	93,974,547	(93,974,547)	
				Real property tax - Basic	16,128,616	(16,128,616)	16,128,616	(16,128,616)	
				Real property tax - SEF	8,064,330	(8,064,330)	8,064,330	(8,064,330)	

Mayor's Permit	5,000		(5,000)	5,000	(5,000)
Community Tax	10,500		(10,500)	10,500	(10,500)
Occupation Fees	161,850		(161,850)	161,850	(161,850)

Region VII - Central Visayas Total				119,529,725	-	(119,529,725)	119,529,725	(119,529,725)
Region VIII - Eastern Visayas								

Eastern Samar

Borongan	Techiron Resources, Inc.	MPSA No. 292-2009-VIII (Amended B)	Occupation Fees	33,750		(33,750)	33,750	(33,750)
Guiuan	Hinatuan Mining Corporation	MPSA No. 246-2007-XIII-SMR	Real property tax - Basic		25,356	25,356	25,356	-
			Real property tax - SEF		25,356	25,356	25,356	-
			Mayor's Permit		50,000	50,000	50,000	-
			Other Fees & Charges		1,710	1,710	1,710	-
			Local business tax	4,139,203	1,034,801	(3,104,402)	4,139,203	(3,104,402)
			Mayor's Permit	364,219	50,000	(314,219)	364,219	(314,219)
			Occupation Fees	78,750		(78,750)	78,750	(78,750)
			Other Fees & Charges	-	314,219	314,219	314,219	-

Techiron Resources, Inc.

MPSA No. 292-2009-VIII (Amended B)

Leyte	Lapu-lapu City	Strong Built Mining Development Corporation	MPSA 254-2007 VIII	Local business tax	7,162	(7,162)	-	-	
				Community Tax	510	(510)	510	(510)	
	Macarthur	Strong Built (Mining) Development Corporation	MPSA No. 254-2007-VIII	Local business tax	37,768	(37,768)	37,768	(37,768)	
				Real property tax - Basic	13,430	(13,430)	13,430	(13,430)	
				Real property tax - SEF	13,430	(13,430)	13,430	(13,430)	
				Occupation Fees	514,793	(514,793)	514,793	(514,793)	
	LGU-Leyte	Strong Built (Mining) Development Corporation	MPSA No. 254-2007-VIII	Occupation Fees		166,770	166,770	-	
Region VIII - Eastern Visayas Total					5,203,014	1,668,212	(3,534,802)	5,779,264	(4,111,052)
Region IX - Zamboanga Peninsula									
Rizal	Zamboanga Del Sur	TVI Resource Development Philippines, Inc.	MPSA 086-97-IX	Local business tax	3,392,598	(3,392,598)	286,285	(286,285)	
				Mayor's Permit	42,900	(42,900)	10,000	(10,000)	

				Community Tax	10,005		(10,005)	-	-
				Occupation Fees	358,425		(358,425)	-	-
Region IX - Zamboanga Peninsula					3,803,928	-	(3,803,928)	296,285	(296,285)
Total									
Region XI - Davao Region									
Davao de Oro	Maco	Apex Mining Company, Inc.	MPSA No. 225-2005-XI	Local business tax	88,964,111		(88,964,111)	88,964,111	(88,964,111)
				Real property tax - Basic	1,539,649	615,860	(923,790)	615,860	-
				Real property tax - SEF	1,539,649	769,825	(769,825)	769,825	-
				Mayor's Permit	8,844,749	8,844,749	-	8,844,749	-
				Community Tax	10,500	10,500	-	10,500	-
				Occupation Fees	140,625	554,100	413,475	554,100	-
				Other Fees & Charges		68,913	68,913	68,913	-
				Tax on Sand, Gravel and Other Quarry Resources		88,447,486	88,447,486	88,447,486	-

Davao del Norte	Tagum City	Apex Mining Co., Inc.	MPSA 225 - 2005 - XI; MPSA 234 - 2007 - XI	Mayor's Permit	3,000	(3,000)	3,000	(3,000)	
Davao del Sur	Davao City	Apex Mining Co., Inc.	MPSA 225 - 2005 - XI; MPSA 234 - 2007 - XI	Mayor's Permit	4,000	(4,000)	4,000	(4,000)	
Davao Oriental	Mati	Austral-Asia Link Mining Corp.	MPSA No. 197-2004-XI	Mayor's Permit	4,000	(4,000)	-	-	
				Community Tax	500	(500)	-	-	
				Occupation Fees	262,500	(262,500)	262,500	(262,500)	
		Hallmark Mining Corporation		MPSA No. 197-2004-XI (Amended)	Real property tax - Basic	56,894	(56,894)	-	-
					Real property tax - SEF	56,894	(56,894)	-	-
					Mayor's Permit	4,000	(4,000)	-	-
					Community Tax	500	(500)	-	-
					Occupation Fees	262,500	(262,500)	-	-
Region XI - Davao Region Total					101,694,072	99,311,432	(2,382,641)	188,545,043	(89,233,611)
Region XII - SOCCSKSARGEN									
South Cotabato	Tboli	Tribal Mining Corporation	MPSA No. 090-97-XI	Local business tax	284,145	(284,145)	284,145	(284,145)	

Real property tax - Basic	500,000		(500,000)	500,000	(500,000)
Mayor's Permit	18,602		(18,602)	18,602	(18,602)
Community Tax	650		(650)	-	-
Occupation Fees	24,000		(24,000)	24,000	(24,000)

Region XII - SOCCSKSARGEN Total **827,397** **-** **(827,397)** **826,747** **(826,747)**

Region XIII - Caraga

Agusan del Norte

Jabonga	Agata Mining Ventures, Inc.	MPSA No. 134-99-XIII	Occupation Fees	17,708	-	(17,708)	-	-
Santiago	Agata Mining Ventures, Inc.	MPSA No. 134-99-XIII	Local business tax	17,228,122	17,228,122	(0)	17,228,122	-
			Mayor's Permit		5,000	5,000	5,000	-
			Occupation Fees	67,636	67,636	-	67,636	-
			Other Fees & Charges	-	1,330	1,330	1,330	-
LGU-Agusan del Norte	Agata Mining Ventures, Inc.	MPSA No. 134-99-XIII	Occupation Fees	112,388		(112,388)	112,388	(112,388)
Tubay	Agata Mining Ventures, Inc.	MPSA No. 134-99-XIII	Local business tax	15,997,542	15,997,917	375	15,997,542	375
			Real property tax - Basic	305,809		(305,809)	305,809	(305,809)
			Mayor's Permit	5,000		(5,000)	5,000	(5,000)

Agusan del Sur	SR Metals, Inc.	MPSA No. 261-2008-XIII (Amended)	Occupation Fees	176,894	176,894	-	176,894	-	
			Local business tax	21,234,495		(21,234,495)	21,234,495	(21,234,495)	
			Occupation Fees	81,000		(81,000)	81,000	(81,000)	
	Barobo	Philsaga Mining Corporation	MPSA No. 262-2008-XIII	Occupation Fees	56,648		(56,648)	-	-
	Bunawan	Philsaga Mining Corporation	MPSA No. 262-2008-XIII	Local business tax	44,510,421	44,510,421	-	44,510,421	-
				Real property tax - Basic	12,286,178	8,916,530	(3,369,648)	8,916,530	-
				Real property tax - SEF	6,051,401	8,916,530	2,865,129	8,916,530	-
				Mayor's Permit		2,341,101	2,341,101	2,341,101	-
				Community Tax	10,500	-	(10,500)	-	-
				Occupation Fees	177,975	31,658	(146,318)	31,658	-
				Other Fees & Charges		186,610	186,610	186,610	-
	Davao	Philsaga Mining Corporation	MPSA No. 262-2008-XIII	Local business tax	13,580,385	3,810,939	(9,769,446)	3,810,939	-
				Real property tax - Basic	268,875		(268,875)	-	-

			Real property tax - SEF	134,438		(134,438)	-	-
			Mayor's Permit	10,000	10,000	-	10,000	-
			Community Tax	10,500		(10,500)	-	-
			Occupation Fees	5,125		(5,125)	-	-
			Other Fees & Charges		16,302	16,302	16,302	-
LGU-Agusan del Sur	Philsaga Mining Corporation	MPSA No. 262-2008-XIII	Mayor's Permit	2,377,381		(2,377,381)	-	-
			Community Tax	10,500		(10,500)	-	-
			Occupation Fees	138,870	137,363	(1,508)	137,363	-
			Other Fees & Charges		30,000,000	30,000,000	30,000,000	-
Lianga	Philsaga Mining Corporation	MPSA No. 262-2008-XIII	Occupation Fees	194,093		(194,093)	-	-
Rosario	Philsaga Mining Corporation	MPSA No. 262-2008-XIII	Local business tax	6,875,000		(6,875,000)	-	-
			Real property tax - Basic	2,667,519	2,136,477	(531,043)	2,136,477	-
			Real property tax - SEF	1,333,760	2,136,477	802,717	2,136,477	-

			Mayor's Permit	-	25,000	25,000	25,000	-	
			Occupation Fees	70,875		(70,875)	-	-	
			Other Fees & Charges	-	196,370	196,370	196,370	-	
	San Francisco	Philsaga Mining Corporation	MPSA No. 262-2008-XIII	Occupation Fees	75,180		(75,180)	-	
Dinagat Islands	Basilisa	AAM-PHIL Natural Resources Exploration & Development Corporation	MPSA No. 328-2010-XIII (SMR)]	Mayor's Permit		5,000	5,000	5,000	-
				Community Tax		500	500	500	-
				Occupation Fees	593,177	322,700	(270,477)	322,700	-
				Other fees and charges		52,550	52,550	52,550	-
	Cagdianao	Cagdianao Mining Corporation	MPSA No. 078-97-XIII (SMR)	Local business tax	43,011,717	43,011,717	0	43,011,717	-
				Real property tax - Basic	865,464	865,464	-	865,464	-
				Real property tax - SEF	865,464	865,464	-	865,464	-

			Mayor's Permit	50,000	50,000	-	50,000	-
			Community Tax	10,500		(10,500)	-	-
			Occupation Fees	69,800	48,860	(20,940)	48,860	-
			Other fees and charges	-	30,432	30,432	30,432	-
		Oriental Vision Mining Phils. Corporation	Occupation Fees	21,560		(21,560)	21,560	(21,560)
		Pacific Nickel Philippines Inc	Occupation Fees	-	198,730	198,730	198,730	-
		AAM-PHIL Natural Resources Exploration & Development Corporation	Local business tax	-	1,891,239	1,891,239	1,891,239	-
			Occupation Fees	-	468,780	468,780	468,780	-
			Other fees and charges	-	682,500	682,500	682,500	-
		Cagdianao Mining Corporation	Occupation Fees	-	20,940	20,940	20,940	-
		Century Peak Corporation	Local business tax	-	13,071,453	13,071,453	13,071,453	-
			Occupation Fees		263,220	263,220	263,220	-

Libjo Mining Corporation	MPSA No. 233-2007-XIII (SMR)	Local business tax	4,609,091	5,159,292	550,201	4,609,091	550,201
		Real property tax - Basic	-	-	-	-	-
		Occupation Fees	126,810		(126,810)	126,810	(126,810)
		Other fees and charges		682,500	682,500	682,500	-
Oriental Vision Mining Phils. Corporation	MPSA-242-2007-XIII (SMR)	Occupation Fees	104,460	218,160	113,700	218,160	-
		Pacific Nickel Philippines Inc	MPSA No. 072-97-XIII-SMR	Occupation Fees	-	108,630	108,630
Sinosteel Philippines H.Y. Mining Corporation	MPSA No. 002-90-X	Local business tax	1,852,736		(1,852,736)		-
		Real property tax - Basic	25,713		(25,713)		-
		Real property tax - SEF	25,713		(25,713)		-
		Mayor's Permit	100,000		(100,000)		-
		Community Tax	10,500		(10,500)		-
		Occupation Fees	97,200	58,320	(38,880)		58,320

	Westernshore Nickel Corporation	MPSA NO.233-2007-XIII-SMR	Local business tax		3,336,127	3,336,127	3,336,127	-
			Other fees and charges		487,500	487,500	487,500	-
Libjo	AAM-PHIL Natural Resources Exploration & Development Corporation	MPSA No. 328-2010-XIII (SMR)	Real property tax - Basic	28,486		(28,486)		-
			Real property tax - SEF	28,486		(28,486)		-
			Mayor's Permit	15,000		(15,000)		-
			Community Tax	980		(980)		-
			Occupation Fees	564,620		(564,620)		-
	Libjo Mining Corporation	MPSA No. 233-2007-XIII (SMR)	Local business tax	10,080,215		(10,080,215)	10,080,215	(10,080,215)
			Real property tax - Basic	39,278	-	(39,278)	39,278	(39,278)
			Real property tax - SEF	38,876		(38,876)	38,876	(38,876)
			Mayor's Permit	32,410		(32,410)	32,410	(32,410)

			Community Tax	10,711		(10,711)	10,711	(10,711)
			Occupation Fees	214,270		(214,270)	214,270	(214,270)
	Oriental Vision Mining Phils. Corporation	MPSA-242-2007-XIII (SMR)	Occupation Fees	58,870		(58,870)	58,870	(58,870)
	Westernshore Nickel Corporation	MPSA NO.233-2007-XIII-SMR	Local business tax	29,613		(29,613)		-
	AAM-PHIL Natural Resources Exploration & Development Corporation							
Loreto		AAM-Phil (Parcel 1)	Local business tax	1,165,195	1,736,141	570,946		1,736,141
			Real property tax - Basic	42,176	21,088	(21,088)	21,088	-
			Real property tax - SEF		21,088	21,088	21,088	-
			Mayor's Permit	100,000	100,000	-	100,000	-
			Community Tax	26,040	26,040	-	26,040	-
			Occupation Fees	138,330	100,170	(38,160)		100,170
			Other fees and charges		100,000	100,000		100,000

Century Peak Corporation	MPSA No. 010-92-X SMR	Local business tax	625,982		(625,982)	-
		Real property tax - Basic	29,624		(29,624)	-
		Mayor's Permit	100,000		(100,000)	-
		Community Tax	13,020		(13,020)	-
		Occupation Fees	171,570		(171,570)	-
Century Peak Corporation	MPSA No. 283-2009-XIII (SMR)	Local business tax	625,982	1,457,808	831,825	1,457,808
		Real property tax - Basic	29,624	13,331	(16,293)	13,331
		Real property tax - SEF		13,331	13,331	13,331
		Mayor's Permit	100,000	100,000	-	100,000
		Community Tax	13,020	13,020	-	13,020
		Occupation Fees	171,570	171,570	-	171,570
		Other fees and charges		50,000	50,000	50,000
		Tax on Sand, Gravel and Other	53,103	-	(53,103)	-

			Quarry Resources					
	Krominco, Inc.	MPSA No. 291-2009-XIII (SMR)	Community Tax	10,500		(10,500)		-
			Occupation Fees	75,800	53,060	(22,740)		53,060
	Oriental Vision Mining Phils. Corporation	MPSA-242-2007-XIII (SMR)	Occupation Fees	101,150		(101,150)	101,150	(101,150)
	Sinosteel Philippines H.Y. Mining Corporation	MPSA No. 002-90-X	Local business tax	-	1,852,736	1,852,736	1,852,736	-
			Real property tax - Basic	-	25,713	25,713	25,713	-
			Real property tax - SEF	-	25,713	25,713	25,713	-
			Mayor's Permit	-	100,000	100,000	100,000	-
			Occupation Fees	-	97,200	97,200	97,200	-
			Other fees and charges	-	30,000	30,000	30,000	-
San Jose	AAM-PHIL Natural Resources Exploration &	AAM-Phil (Parcel 2B) [MPSA No. 328-2010-XIII]	Occupation Fees		117,460	117,460	117,460	-

Tubajon	Development Corporation	(SMR)]/AAM-Phil (Parcel 1)						
	Pacific Nickel Philippines Inc	MPSA No. 072-97-XIII-SMR	Occupation Fees		44,170	44,170	44,170	-
	Libjo Mining Corporation	MPSA No. 233-2007-XIII (SMR)	Local business tax	9,077,069	3,500,000	(5,577,069)	9,077,069	(5,577,069)
			Mayor's Permit	10,700	5,700	(5,000)	10,700	(5,000)
			Community Tax	8,000	7,500	(500)	8,000	(500)
			Occupation Fees	165,340	81,620	(83,720)	165,340	(83,720)
	Oriental Vision Mining Phils. Corporation	MPSA No. 242-2007-XIII (SMR)	Local business tax		21,218,936	21,218,936	21,218,936	-
			Real property tax - Basic	18,290	18,290	-	18,290	-
			Real property tax - SEF	18,290	18,290	-	18,290	-
			Mayor's Permit		5,700	5,700	5,700	-
			Community Tax		500	500	500	-
			Occupation Fees		83,720	83,720	83,720	-
	Westernshore Nickel Corporation	MPSA NO.233-2007-XIII-SMR	Local business tax		500,000	500,000	500,000	-

			Real property tax - Basic	202,484	354,099	151,615	354,099	-
			Real property tax - SEF		354,099	354,099	354,099	-
Surigao del Norte	Claver	Adnama Mining Resources, Inc.	MPSA No. 259-2007-XIII (SMR) (Amended II)	Local business tax	16,729,147	-	(16,729,147)	16,729,147 (16,729,147)
			Real property tax - Basic	40,749	40,749	-	40,749	-
			Real property tax - SEF	40,749	40,749	-	40,749	-
			Mayor's Permit	100,000	100,000	-	100,000	-
			Occupation Fees	76,090	152,180	76,090	76,090	76,090
			Other fees and charges	-	25,511	25,511	25,511	-
			Tax on Sand, Gravel and Other Quarry Resources	-	16,729,147	16,729,147	16,729,147	-
		Platinum Group Metals Corporation	MPSA No. 007-92-X	Local business tax	92,426,532	11,553,317	(80,873,216)	92,426,532 (80,873,216)

		Real property tax - Basic	-	784,179	784,179	784,179	-
		Real property tax - SEF	-	784,179	784,179	784,179	-
		Mayor's Permit	100,000	100,000	-	100,000	-
		Occupation Fees	42,575	365,400	322,825	365,400	-
		Other fees and charges		174,928	174,928	174,928	-
Taganito Mining Corporation	MPSA No. 266-2008-XIII (SMR) (Amended)	Local business tax	64,891,149	1,344,127	(63,547,022)		1,344,127
		Real property tax - Basic	5,084,885	4,993,344	(91,541)		4,993,344
		Real property tax - SEF	5,084,885	4,993,344	(91,541)		4,993,344
		Mayor's Permit	103,000	103,000	-		103,000
		Community Tax	5,000		(5,000)		-
		Occupation Fees	1,184,400	340,410	(843,990)		340,410
		Other fees and charges	-	3,977,082	3,977,082		3,977,082

Mainit	Greenstone Resources Corp.	MPSA No. 184-2002-XIII	Mayor's Permit	10,000	(10,000)	-		
			Community Tax	10,500	(10,500)	-		
			Occupation Fees	34,598	(34,598)	-		
Surigao City	Adnama Mining Resources, Inc.	MPSA No. 259-2007-XIII (SMR) (Amended II)	Local business tax		4,257	4,257	4,257	-
			Cagdianao Mining Corporation	MPSA NO. 078-97-XIII-SMR	Other fees and charges		2,850	2,850
	Greenstone Resources Corporation	MPSA No. 184-2002-XIII	Real property tax - Basic		25,547	25,547	25,547	-
			Real property tax - SEF		17,064	17,064	17,064	-
			Occupation Fees		71,400	71,400	71,400	-
			Other fees and charges		4,750	4,750	4,750	-
	Hinatuan Mining Corporation	MPSA No. 246-2007-XIII-SMR	Community Tax		500	500	500	-
				Other fees and charges		5,450	5,450	5,450
	Libjo Mining Corporation	MPSA NO. 233-2007-XIII (SMR)	Local business tax	4,950	(4,950)	-	-	
			Mayor's Permit	4,950	(4,950)	-	-	

			Community Tax	500	(500)	-
			Other fees and charges		4,950	4,950
			Local business tax		108,000	108,000
			Real property tax - Basic		946,388	946,388
			Real property tax - SEF		630,925	630,925
			Community Tax		500	500
			Other fees and charges		9,100	9,100
			Local business tax	15,332,200	(15,332,200)	-
			Real property tax - Basic	186,929	(186,929)	-
			Real property tax - SEF	113,024	(113,024)	-
			Mayor's Permit	100,000	(100,000)	-
			Occupation Fees	77,400	(77,400)	-
			Other fees and charges		10,380	10,380

Tubod	Greenstone Resources Corp.	MPSA No. 184-2002-XIII	Local business tax	558,184	558,184	-	558,184	-
			Real property tax - Basic	615,797		(615,797)		-
			Real property tax - SEF	615,797		(615,797)		-
			Mayor's Permit	100,000	100,000	-	100,000	-
			Occupation Fees	63,053		(63,053)		-
			Other fees and charges		354,050	354,050	354,050	-
			Urbiztondo	Adnama Mining Resources, Inc.	MPSA No. 259-2007-XIII (SMR) AMENDED II	Occupation Fees	32,610	
LGU-Surigao del Norte	Adnama Mining Resources, Inc.	MPSA No. 259-2007-XIII (SMR) AMENDED II	Occupation Fees		65,220	65,220	65,220	-
			Greenstone Resources Corporation	MPSA No. 184-2002-XIII	Occupation Fees		74,003	74,003
		Other fees and charges			11,925	11,925	11,925	-
	Hinatuan Mining Corporation	MPSA No. 246-2007-XIII-SMR	Occupation Fees		23,220	23,220	23,220	-
	Platinum Group Metals Corporation	MPSA NO. 007-92-X Amended 1	Occupation Fees		156,600	156,600	156,600	-

Surigao del Sur			Other fees and charges		8,814,660	8,814,660	8,814,660	-	
		Taganito Mining Corporation	MPSA NO. 266-2008-XIII-SMR (Amended)	Occupation Fees		6,307,920	6,307,920	6,307,920	-
	LGU-Surigao del Sur	Philsaga Mining Corporation	262-2008-XIII	Occupation Fees	107,460		(107,460)		-
	Carrascal	Carrascal Nickel Corporation	MPSA No. 243-2007-XIII (SMR)	Local business tax	65,575,798	65,536,693	(39,105)		65,536,693
				Real property tax - Basic	276,212		(276,212)		-
				Mayor's Permit	20,000	20,000	-	20,000	-
				Community Tax	10,500	10,500	-	10,500	-
				Occupation Fees	909,600	12,900	(896,700)		12,900
				Other fees and charges	-	6,105	6,105	6,105	-
		CTP Constuction & Mining Corporation	MPSA No. 018-093-XI (SMR)	Local business tax	32,000,000	32,000,000	-	32,000,000	-
				Real property tax - Basic	253,452		(253,452)		-
				Real property tax - SEF	264,403		(264,403)		-

	Mayor's Permit	20,000	20,000	-	20,000	-
	Community Tax	10,500		(10,500)		-
	Occupation Fees	745,000	818,230	73,230		818,230
	Other fees and charges	-	405	405	405	-
Marcventures Mining and Development Corporation	MPSA NO. 016-93-XIII					
	Local business tax	-	8,844,595	8,844,595	8,844,595	-
	Real property tax - Basic	-		-		-
	Real property tax - SEF	-		-		-
	Mayor's Permit	-	20,000	20,000	20,000	-
	Community Tax	-	10,500	10,500	10,500	-
	Occupation Fees	-	187,763	187,763	187,763	-
	Other fees and charges	-	19,440	19,440	19,440	-
Region XIII - Caraga Total		526,709,370	413,583,464	(113,125,907)	462,702,409	(49,118,945)
Subtotal - Metallic mining		1,310,163,361	818,528,476	(491,634,885)	1,213,143,376	(394,614,900)

Non-metallic mining									-
Region I - Ilocos Region									-
Pangasinan	Mangatarem	Heirs of Elias E. Olegario	200-2004-I	Local business tax	31,004	(31,004)	31,004	(31,004)	
				Real property tax - Basic	28,987	(28,987)	28,987	(28,987)	
				Real property tax - SEF	28,987	(28,987)	28,987	(28,987)	
				Mayor's Permit	32,314	(32,314)	32,314	(32,314)	
				Community Tax	2,392	(2,392)	2,392	(2,392)	
				Occupation Fees	40,005	(40,005)	40,005	(40,005)	
Region I - Ilocos Region Total					163,690	-	(163,690)	163,690	(163,690)
Region III - Central Luzon									-
Bulacan	Norzagaray	Republic Cement and Building Materials, Inc. - Bulacan	MPSA No. 026-1994-III	Local business tax	12,132,539	(12,132,539)	12,132,539	(12,132,539)	
				Real property tax - Basic	40,586,493	(40,586,493)	40,586,493	(40,586,493)	
				Real property tax - SEF	40,586,493	(40,586,493)	40,586,493	(40,586,493)	
				Mayor's Permit	30,000	(30,000)	30,000	(30,000)	

		Republic Cement Land & Resources	MPSA No. 056-1996-III	Local business tax	194,549		(194,549)	194,549	(194,549)
				Real property tax - Basic	1,866,103	171,371	(1,694,733)	1,866,103	(1,694,733)
				Real property tax - SEF	1,866,103	171,371	(1,694,733)	1,866,103	(1,694,733)
				Mayor's Permit	15,000		(15,000)	15,000	(15,000)
				Occupation Fees	27,175		(27,175)	27,175	(27,175)
San Idefonso		Eagle Cement Corporation	MPSA No. 181-2002-III	Local business tax	20,089,076		(20,089,076)		-
				Real property tax - Basic	100,829,132		(100,829,132)		-
				Real property tax - SEF	100,829,132		(100,829,132)		-
				Mayor's Permit	7,000		(7,000)		-
				Occupation Fees	-	39,450	39,450	-	39,450
Region III - Central Luzon Total					319,058,797	382,191	(318,676,605)	97,304,457	(96,922,265)
NCR - National Capital Region									
Metro Manila	Makati City	Lazi Bay Resources	MPSA No. 030-95-VII	Local business tax	17,063		(17,063)	17,063	(17,063)

	Development, Inc.		Mayor's Permit	4,000	(4,000)	4,000	(4,000)
Mandaluyong	Eagle Cement Corporation	MPSA No. 181-2002-III	Local business tax	5,620,505	(5,620,505)	5,620,505	(5,620,505)
			Mayor's Permit	14,700	(14,700)	14,700	(14,700)
			Community Tax	10,500	(10,500)	10,500	(10,500)
Taguig City	Republic Cement & Building Materials, Inc.	MPSA No. 138-99-IV	Local business tax	3,641,847	(3,641,847)	3,641,847	(3,641,847)
			Community Tax	10,500	(10,500)	10,500	(10,500)
	Republic Cement Land & Resources - Norzagaray and San Jose del Monte, Bulacan (Formerly Luzon Continental Land Corp.)	MPSA No. 056-96-III	Local business tax	385,814	(385,814)	385,814	(385,814)
			Mayor's Permit	12,000	(12,000)	12,000	(12,000)
			Community Tax	10,500	(10,500)	10,500	(10,500)

		Rio Tuba Nickel Mining Corporation.NM	MPSA 213-2005-IVB	Local business tax	184,156		(184,156)	184,156	(184,156)
				Real property tax - Basic	1,381,021		(1,381,021)	1,381,021	(1,381,021)
				Real property tax - SEF	1,381,021		(1,381,021)	1,381,021	(1,381,021)
NCR - National Capital Region Total Region IV-A - CALABARZON					12,673,628	-	(12,673,628)	12,673,628	(12,673,628)
Batangas	Taysan	Republic Cement and Building Materials, Inc. - Batangas	MPSA-29-95-IV	Local business tax	7,358,523	7,358,523	-	7,358,523	-
				Real property tax - Basic	24,805,785	24,802,658	(3,127)	24,805,785	(3,127)
				Real property tax - SEF	24,805,785	24,802,658	(3,127)	24,805,785	(3,127)
				Mayor's Permit	8,000	8,000	-	8,000	-
				Occupation Fees	24,300		(24,300)	24,300	(24,300)
				Other fees and charges		26,200	26,200		26,200
Rizal	Angono	Concrete Aggregates Corporation	MPSA No. 032-95-IV	Local business tax	5,327,104		(5,327,104)	-	-

			Real property tax - Basic	4,478,003	2,183,420	(2,294,583)	4,478,003	(2,294,583)
			Real property tax - SEF	4,478,003	2,183,420	(2,294,583)	4,478,003	(2,294,583)
			Mayor's Permit	8,000		(8,000)	-	-
			Community Tax	21,000		(21,000)	-	-
			Occupation Fees	116,038	14,400	(101,638)	-	14,400
			Tax on Sand, Gravel and Other Quarry Resources	5,000,815		(5,000,815)	-	-
Antipolo City	BL Gozon & Co. Inc.	MPSA No. 296-2009-IVA	Occupation Fees	12,000		(12,000)	-	-
	Hardrock Aggregates, Inc.	MPSA No. 202-2004-IV	Local business tax	131,473		(131,473)	131,473	(131,473)
			Real property tax - Basic	110,787		(110,787)	110,787	(110,787)
			Real property tax - SEF	55,494		(55,494)	55,494	(55,494)
			Mayor's Permit	10,000		(10,000)	10,000	(10,000)

Island Quarry and Aggregates Corporation	MPSA No. 124-98-IV	Community Tax	500		(500)	-	-
		Occupation Fees	8,750		(8,750)	8,750	(8,750)
		Local business tax	1,261,410		(1,261,410)	1,261,410	(1,261,410)
		Real property tax - Basic	4,463,397	2,725,971	(1,737,426)	4,463,397	(1,737,426)
		Real property tax - SEF	2,253,803	1,227,053	(1,026,750)	2,253,803	(1,026,750)
		Mayor's Permit	10,000		(10,000)	-	-
		Community Tax	10,500		(10,500)	-	-
Rapid City Realty and Development Corporation	MPSA No. 074-97-IV	Local business tax	985,393	492,697	(492,697)	-	492,697
		Real property tax - Basic	454,384	359,405	(94,980)	-	359,405
		Real property tax - SEF	454,384	255,217	(199,168)	-	255,217
		Mayor's Permit	108,488		(108,488)	-	-

			Community Tax	21,000		(21,000)	-	-
			Occupation Fees	9,525		(9,525)	-	-
			Other fees and charges		54,244	54,244	-	54,244
Rodriguez	Montalban Millex Aggregate Corporation	MPSA No. 239-2007-IV	Local business tax	73,274		(73,274)	73,274	(73,274)
			Real property tax - Basic	784,747		(784,747)	-	-
			Mayor's Permit	2,950		(2,950)	2,950	(2,950)
			Community Tax	5,500		(5,500)	-	-
			Occupation Fees	13,200		(13,200)	-	-
			Tax on Sand, Gravel and Other Quarry Resources	168,414		(168,414)	168,414	(168,414)
Teresa	Rapid City Realty and Development Corporation	MPSA No. 074-97-IV	Local business tax	249,717	-	(249,717)	-	-
			Real property tax - Basic	156,356	156,356	-	-	156,356

	Real property tax - SEF	156,356	156,356	-	-	156,356
	Mayor's Permit	20,480	249,717	229,237	-	249,717
	Community Tax	10,500		(10,500)	-	-
	Occupation Fees	6,600	36,825	30,225	-	36,825
Republic Cement and Building Materials, Inc. - Rizal	Local business tax	9,142,183	-	(9,142,183)	9,142,183	(9,142,183)
	Real property tax - Basic	22,315,216	21,462,023	(853,193)	22,315,216	(853,193)
	Real property tax - SEF	22,315,216	21,462,023	(853,193)	22,315,216	(853,193)
	Mayor's Permit	20,000	5,500,337	5,480,337	20,000	5,480,337
	Occupation Fees	37,200		(37,200)	37,200	(37,200)
	Tax on Sand, Gravel and Other Quarry Resources	5,228,542		(5,228,542)	5,228,542	(5,228,542)
Region IV-A - CALABARZON Total		147,499,097	115,517,501	(31,981,596)	133,556,509	(18,039,008)
Region IV-B - MIMAROPA						

Palawan	Bataraza	Rio Tuba Nickel Mining Corporation	MPSA No. 114-98-IV / MPSA No. 213-2005-IVB	Local business tax	5,210,231	(5,210,231)	-	-	
				Real property tax - Basic	1,381,021	(1,381,021)	-	-	
				Real property tax - SEF	1,381,021	(1,381,021)	-	-	
				Occupation Fees	6,375	(6,375)	-	-	
				Tax on Sand, Gravel and Other Quarry Resources		1,580	1,580	-	1,580
				LGU-Palawan	Rio Tuba Nickel Mining Corporation	MPSA No. 114-98-IV / MPSA No. 213-2005-IVB	Other Fees & Charges		1,000
Region IV-B - MIMAROPA Total					7,978,649	2,580	(7,976,069)	-	2,580
Region V - Bicol Region									
Albay	Camalig	Ibalong Resources and Development Corporation	MPSA No.146-99-V	Local business tax	456,577	(456,577)	-	-	
				Real property tax - Basic	128,783	(128,783)	-	-	
				Real property tax - SEF	128,783	(128,783)	-	-	

Community Tax	10,500		(10,500)	-	-
Occupation Fees	50,700		(50,700)	-	-
Tax on Sand, Gravel and Other Quarry Resources	25,126,000		(25,126,000)	-	-

Region V - Bicol Region Total			25,901,342	-	(25,901,342)	-	-
Region VII - Central Visayas							

Cebu	Alcoy	Dolomite Mining Corporation	MPSA No. 208-2005-VII	Local business tax	575,580	575,580	-	575,580	-
				Real property tax - Basic	130,825	123,919	(6,906)	130,825	(6,906)
				Real property tax - SEF	130,825	123,919	(6,906)	130,825	(6,906)
				Mayor's Permit	57,558	57,558	-	57,558	-
				Community Tax	10,500	-	(10,500)	-	-
				Occupation Fees	29,625	250	(29,375)	29,625	(29,375)
				Other fees and charges		13,343	13,343		13,343
	Dalaguete	Dolomite Mining Corporation	MPSA No. 208-2005-VII	Real property tax - Basic	21,559		(21,559)	21,559	(21,559)

			Real property tax - SEF	21,559	(21,559)	21,559	(21,559)
			Occupation Fees	9,825	(9,825)	9,825	(9,825)
			Tax on Sand, Gravel and Other Quarry Resources	1,707,100	(1,707,100)	1,707,100	(1,707,100)
Danao City	Republic Cement and Building Materials, Inc. - Danao	MPSA No. 132-99-VII	Local business tax	3,644,287	(3,644,287)	3,644,287	(3,644,287)
			Real property tax - Basic	1,990,546	(1,990,546)	1,990,546	(1,990,546)
			Real property tax - SEF	1,990,546	(1,990,546)	1,990,546	(1,990,546)
			Mayor's Permit	2,000	(2,000)	2,000	(2,000)
			Occupation Fees	3,350	(3,350)	3,350	(3,350)
Mandaue	JLR Construction and Aggregates, Inc.	MPSA No. 194-2004-VII	Local business tax	432,803	(432,803)	432,803	(432,803)
			Real property tax - Basic	126,174	(126,174)	126,174	(126,174)

			Real property tax - SEF	97,057		(97,057)	97,057	(97,057)
			Mayor's Permit	11,132		(11,132)	11,132	(11,132)
			Occupation Fees	4,600		(4,600)	4,600	(4,600)
Naga City	Apo Land and Quarry Corporation	MPSA no. 013-93-VII; MPSA No. 093-97-VII; MPSA no. 286-2009-VII	Local business tax	3,164,670	-	(3,164,670)	3,164,670	(3,164,670)
			Real property tax - Basic	2,516,613	1,157,172	(1,359,441)	2,516,613	(1,359,441)
			Real property tax - SEF	2,516,613	1,156,172	(1,360,442)	2,516,613	(1,360,442)
			Mayor's Permit	10,000		(10,000)	-	-
			Community Tax	10,500		(10,500)	-	-
			Occupation Fees	30,450		(30,450)	-	-
	JLR Construction and Aggregates, Inc.	MPSA No. 194-2004-VII	Local business tax	392,351		(392,351)	392,351	(392,351)
			Real property tax - Basic	70		(70)	70	(70)

			Real property tax - SEF	70	(70)	70	(70)
			Mayor's Permit	4,000	(4,000)	4,000	(4,000)
			Community Tax	10,500	(10,500)	10,500	(10,500)
			Occupation Fees	19,425	(19,425)	19,425	(19,425)
San Fernando	Solid Earth Development Corporation	MPSA No. 205-2004-VII / MPSA No. 067A-1997-VII	Local business tax	2,650,610	(2,650,610)	-	-
			Real property tax - Basic	5,876,707	(5,876,707)	-	-
			Real property tax - SEF	5,876,707	(5,876,707)	-	-
			Mayor's Permit	20,000	(20,000)	-	-
			Community Tax	10,500	(10,500)	-	-
			Occupation Fees	3,021,672	(3,021,672)	-	-
Talisay	JLR Construction and Aggregates, Inc.	MPSA No. 194-2004-VII	Local business tax	591,961	(591,961)	591,961	(591,961)

				Real property tax - Basic	31,233	(31,233)	31,233	(31,233)	
				Real property tax - SEF	31,233	(31,233)	31,233	(31,233)	
				Mayor's Permit	150	(150)	150	(150)	
Siquijor	Lazi	Lazi Bay Resources Development, Inc.	MPSA No. 030-95-VII	Local business tax	46,917	(46,917)	46,917	(46,917)	
				Real property tax - Basic	792,331	(792,331)	792,331	(792,331)	
				Real property tax - SEF	792,331	(792,331)	792,331	(792,331)	
				Mayor's Permit	2,500	(2,500)	2,500	(2,500)	
				Occupation Fees	29,475	(29,475)	29,475	(29,475)	
Region VII - Central Visayas Total					39,447,041	3,207,913	(36,239,129)	21,929,394	(18,721,482)
Subtotal - Non-metallic mining					552,722,243	119,110,185	(433,612,058)	265,627,678	(146,517,493)
Oil and gas									
NCR - National Capital Region									
Metro Manila	Makati City	NPG Pty Ltd (Formerly Galoc Production Company)	SC 14C	Local business tax	1,071,365	-	(1,071,365)	-	-

				Mayor's Permit	20,500	-	(20,500)	-	-
				Community Tax	10,500	-	(10,500)	-	-
	Muntinlupa City	Prime Energy Resources Development B.V.	JOA	Mayor's Permit	46,240	-	(46,240)	-	-
NCR - National Capital Region Total					1,148,605	-	(1,148,605)	-	-
Region IV-A - CALABARZON									
	Batangas	Batangas City	Prime Energy Resources Development B.V.	JOA	Mayor's Permit	228,523	-	(228,523)	-
Region IV-A - CALABARZON Total					228,523	-	(228,523)	-	-
Subtotal - Oil and gas					1,377,128	-	(1,377,128)	-	-
Total					1,864,262,732	937,638,661	(926,624,071)	1,478,771,054	(541,132,393)

Table II-38 presents the reconciled LGU collections disaggregated by province, municipality, and others. These collections are likewise being issued corresponding official receipts in lieu of various collections made, so we can expect that proper accountability is thus far established. However, it should be noted that some participating companies either did not fully accomplish the PH-EITI reporting templates in ORE or could not provide supporting documents on the material variances found in the reconciliation. As such, the variance post-reconciliation amounted to almost PHP 541.32 million.

Tables 39 to Table II-42 provide details on the reconciliation of shares released by DBM and shares received by LGU for mining taxes, royalties on mineral reservations, energy sources, and forestry charges.

Table II-39. Reconciliation of shares in national wealth from mining taxes

Region	Province	City / Municipality	Amount released by DBM	Amount released by LGU	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
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Region I - Ilocos Region	Pangasinan			-	-	-
	Pangasinan		217,370	(217,370)		-
	Sison	1,086,848	489,082	597,767	-	1,086,848
CAR - Cordillera Administrative Region	Benguet			-		-
	Baguio City	33,692	21,900	11,792	21,900	11,792
	Itogon	29,646,610	14,234,397	15,412,213	2,834,923	26,811,687
	Mankayan	8,166,813		8,166,813	6,669,262	1,497,551
	Tuba		6,669,262	(6,669,262)	-	-
Region II - Cagayan Valley	Nueva Vizcaya			-	-	-
	Kasibu			-	-	-
	Quezon	22,149,739	20,102,735	2,047,004	20,102,735	2,047,004
Region III - Central Luzon	Bataan			-	-	-
	Balanga City			-	-	-
	Bulacan			-	-	-
	Bulacan		345,187	(345,187)	-	-
	San Ildefonso	1,725,936	776,671	949,265	1,121,858	604,078
	Zambales			-	-	-
	Bayog			-	-	-
	Candelaria	2,619,512		2,619,512	-	2,619,512
	Santa Cruz	4,520,174	2,937,567	1,582,607	4,767,055	(246,881)
Zambales		1,829,488	(1,829,488)	-	-	
Region IV-A - CALABARZON	Rizal			-	-	-
	Angono		575,500	(575,500)	-	-
	Antipolo	1,186,276	771,079	415,197	1,602,357	(416,081)
	Rizal		255,778	(255,778)	-	-
Region IV-B - MIMAROPA	Occidental Mindoro			-	-	-

		Magsaysay		-	-	-
		Mamburao		-	-	-
		San Jose		-	-	-
	Palawan			-	-	-
		Bataraza	11,808,257	11,808,257	632	11,807,625
		Narra	5,686,000	2,731,525	2,954,475	-
		Quezon		-	-	-
		Palawan		3,893,855	(3,893,855)	-
		Sofronio Española	1,975,017	888,758	1,086,259	3,059,314
						(1,084,297)
Region V - Bicol Region	Albay			-	-	-
		Daraga		-	-	-
		Jovellar		-	-	-
		Legazpi City		85,460	(85,460)	-
		Rapu-Rapu		107,033.24	(107,033)	-
	Camarines Sur			-	-	-
		Iriga City		-	-	-
		Ocampo		-	-	-
	Catanduanes			-	-	-
		Virac		2,627	(2,627)	-
		San Andres		-	-	-
	Masbate			-	-	-
		Aroroy	57,308,916	37,250,795	20,058,121	37,445,915
	Sorsogon			-	-	-
Region VI - Western Visayas	Antique			-	-	-
		Caluya	56,447,028	56,447,028	308,835	56,138,193
	Negros Occidental	Calatrava		-	-	-

		Escalante City			-	-	-
		Negros Occidental	308,835	(308,835)		-	-
		Sagay City			-	-	-
Region VII - Central Visayas	Bohol	Garcia Hernandez	243,000	(243,000)	243,000	(243,000)	
	Cebu				-	-	-
		Alcoy	716,163	322,274	393,890	322,274	393,890
		Cebu		143,233	(143,233)		-
		Dalaguete		129,898	(129,898)		-
		Toledo City	56,021,135		56,021,135	273,131	55,748,004
Region VIII - Eastern Visayas	Leyte	Macarthur		2	(2)		-
		Guiuan				413,920	
		Javier		105,420	(105,420)		-
Region IX - Zamboanga Peninsula	Tawi-Tawi					-	-
		Languyan				-	-
Region X - Northern Mindanao	Bukidnon	Baungon				-	-
	Lanao Del Norte	Iligan City	800,000	520,000	280,000	520,000	280,000
Region XI - Davao Region	Davao De Oro					-	-
		Davao De Oro		2,779,732	(2,779,732)		-
		Maco	13,898,658	6,254,396	7,644,262	35,378,994	(21,480,336)
Region XII - SOCCSKSARGEN	Sultan Kudarat					-	-
		Bagumbayan		85,050	(85,050)		-
		Sultan Kudarat		622,499	(622,499)		-
Region XIII - Caraga	Agusan Del Norte					-	-
		Agusan Del Norte		4,654,052	(4,654,052)		-

	Santiago	3,846,671	1,731,002	2,115,669	1,731,002	2,115,669
	Tubay	9,474,421	4,263,490	5,210,931	4,263,490	5,210,931
Agusan Del Sur				-	-	-
	Agusan Del Sur		15,868,492	(15,868,492)	-	-
	Bunawan	24,095,558	22,355,449	1,740,109	11,000,000	13,095,558
Dinagat Islands				-	-	-
	Cagdianao	8,637,389	3,886,825	4,750,564	-	8,637,389
	Dinagat Islands		1,727,478	(1,727,478)	-	-
	Libjo	-	-	-	1,228,827	
	Loreto		3,070,634	(3,070,634)	3,070,634	(3,070,634)
	Tubajon			-	-	-
Surigao Del Norte				-	-	-
	Surigao Del Norte		11,401,246	(11,401,246)	-	-
	Claver	54,810,111	24,664,550	30,145,561	107,340,880	(52,530,768)
	Tagana-An	2,196,118	23,122,904	(20,926,786)	23,122,904	(20,926,786)
Surigao Del Sur				-	-	-
	Barobo		56,648	(56,648)	-	-
	Bislig City			-	-	-
	Carrascal	8,037,466	3,616,860	4,420,606	3,633,030	4,404,436
	Madrid		16,170	(16,170)	-	(16,170)
	Surigao Del Sur		29,363,236	(29,363,236)	-	(29,363,236)
TOTAL(s)		386,894,509	255,499,440	131,395,070	270,476,872	88,680,980

Table II-39 shows an unreconciled amount of PHP 89 million from the DBM's PHP 387 million total disbursement. This variance post-reconciliation amount proves to be significant and material. As such, it is crucial to ensure the completeness of data by capacitating extractive stakeholders to report in the PH-EITI database properly.

Table II-40. Reconciliation of share in national wealth from royalty on mineral reservation

Region	Province	Municipality/ City	Amount released by DBM	Amount received by LGU	Variance pre- reconciliation	Reconciled amount	Variance post- reconciliation	
Region III - Central Luzon	Zambales				-	-	-	
		Zambales	14,988,821	55,294,523	(40,305,702)	55,294,523	(40,305,702)	
		Santa Cruz						
REGION IX - Zamboanga Peninsula	Zamboanga Sibugay	Diplahan			-		-	
		Imelda			-		-	
Region XII - SOCCSKSARGEN	Sarangani				-		-	
Region XIII - Caraga	Dinagat Islands				-		-	
		Cagdianao	64,215,102	159,745,171	(83,133,202)	159,745,171	(83,133,202)	
		Libjo	5,434,150					
		Loreto	6,673,386					
	Tubajon	289,331						
	Surigao Del Norte					-		-
		Claver	254,374,268	466,639,430	- 176,585,793	466,639,430	(176,585,793)	
		Surigao City	45,279					
	Tagana-An	35,634,091						
	Surigao Del Sur					-		-
Carrascal		117,950,279	263,953,505	(146,003,226)	263,953,505	(146,003,226)		

Total	499,604,707	945,632,630	(446,027,923)	945,632,630	(446,027,923)
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As presented in Table II-40, the total national wealth shares from royalties on mineral reservations disbursed by DBM to the corresponding LGUs are yet to be completed to reflect the target amount of PHP 946 million vis-à-vis the actual received amount of PHP 500 million.

Table II-41. Reconciliation of share in national wealth from energy resources

Region	Province	Municipality/City	Amount released by DBM	Amount received by LGU	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation	
CAR - Cordillera Administrative Region	Benguet				-	-	-	
		Bakun			-	-	-	
		Bokod			-	-	-	
		Itogon		1,102,835	(1,102,835)	-	(1,102,835)	
		La Trinidad		746,589	(746,589)	-	(746,589)	
		Sablan			-	-	-	
	Kalinga	Tuba			-	-	-	
		Tabuk			-	-	-	
	Ifugao					-	-	-
		Aguinaldo			-	-	-	
		Alfonso Lista			-	-	-	
		Kiangnan			-	-	-	
		Lagawe			-	-	-	
		Lamut			-	-	-	
		Mayoyao			-	-	-	

	Mountain Province				-	-	-
		Sabangan			-	-	-
Region I - Ilocos Region	Ilocos Norte				-	-	-
		Bangui			-	-	-
		Burgos			-	-	-
		Currimao			-	-	-
		Pagudpud			-	-	-
	Ilocos Sur	Ilocos Sur	179,555	(179,555)	-	-	(179,555)
	Pangasinan				-	-	-
		Pangasinan	694,143				
		San Nicolas			-	-	-
Region II - Cagayan Valley	Isabela				-	-	-
		Cordon			-	-	-
		Ramon			-	-	-
	Nueva Vizcaya				-	-	-
		Alfonso Castañeda			-	-	-
		Bagabag			-	-	-
		Diadi	430,684	(430,684)	-	-	(430,684)
		Solano			-	-	-
Region III - Central Luzon	Aurora				-	-	-
		Maria Aurora			-	-	-
	Bataan				-	-	-
		Hermosa			-	-	-
	Bulacan				-	-	-
		San Ildefonso			-	-	-

		Doña Remedios Trinidad	1,550,246	(1,550,246)	-	(1,550,246)
	Nueva Ecija				-	-
		Carrangalan			-	-
		Pantabangan			-	-
		Rizal			-	-
	Pampanga				-	-
		Mabalacat			-	-
	Tarlac				-	-
		Tarlac City			-	-
NCR - National Capital Region	Metro Manila	Quezon City			-	-
Region IV-A - CALABARZON	Batangas				-	-
		Batangas	140,659,805			
		Calaca	35,141,181			
		Calatagan			-	-
		Santo Tomas			-	-
	Laguna				-	-
		Bay			-	-
		Biñan City			-	6,906
		Calamba City			-	-
		Calauan			-	-
		Cavinti	7,676,827	(7,676,827)	-	(7,676,827)
		Kalayaan	3,034,795	(3,034,795)	-	(3,034,795)
		Los Baños			-	-
		Luisiana	196,368	(196,368)	-	(196,368)
		Lumban	4,270,107	(4,270,107)	-	(4,270,107)
		Majayjay	258,100	(258,100)	-	(258,100)

		Pagsanjan	6,345,031	(6,345,031)	-	(6,345,031)
	Rizal			-	-	-
		Pililia		-	-	-
Region IV-A - MIMAROPA	Oriental Mindoro			-	-	-
		San Teodoro	102,909	(102,909)	-	(102,909)
Region V - Bicol Region	Albay			-	-	-
		Manito		-	-	-
		Rapu-Rapu		-	-	-
		Tiwi		-	-	-
	Camarines Sur			-	-	-
		Buhi		-	-	-
	Catanduanes			-	-	-
		Caramoran		-	-	-
		Catanduanes	78,153			
		San Miguel		-	-	-
	Sorsogon			-	-	-
		Sorsogon City		-	-	-
Region VI - Western Visayas	Aklan			-	-	-
		Kalibo		-	-	-
		Malay		-	-	-
		Nabas		-	-	-
	Antique			-	-	-
		Bugasong		-	-	-
		Caluya		-	-	-
	Guimaras			-	-	-
		San Lorenzo		-	-	-
	Iloilo			-	-	-

		Iloilo City		-	-	-
Region VII - Central Visayas	Bohol			-	-	-
		Loboc		-	-	-
		Sevilla		-	-	-
	Cebu			-	376,261	-
		Alegria		-	-	-
		Argao		-	-	-
		Dalaguete		-	-	-
		Danao City		-	-	-
		Toledo		-	-	-
	Negros Occidental			-	-	-
		Bacolod City		-	-	-
		Cadiz		-	-	-
		Kabankalan		-	-	-
		Negros Occidental	600	(600)	-	(600)
		San Carlos		-	-	-
		Victorias		-	-	-
	Negros Oriental			-	-	-
		Dumaguete		-	-	-
		Valencia	16,166,715	(16,166,715)	-	(16,166,715)
Region VIII - Eastern Visayas	Leyte			-	-	-
		Kananga		-	-	-
		Ormoc City		-	-	-
Region IX - Zamboanga Peninsula	Zamboanga			-	-	-
	Sibugay			-	-	-
		Buug		-	-	-

		Diplahan	6,373	(6,373)	-	(6,373)
		Payao		-	-	-
		Siay		-	-	-
Region X - Northern Mindanao	Bukidnon			-	-	-
		Baungon		-	-	-
		Impasug-ong		-	-	-
		Kibawe		-	-	-
		Libona		-	-	-
		Maramag	1,663,862	(1,663,862)	-	(1,663,862)
		Manolo Fortich	2,584,545	(2,584,545)	-	(2,584,545)
		Valencia	1,905,811	(1,905,811)	-	(1,905,811)
	Lanao Del Norte			-	-	-
		Baloi	3,750,836	(3,750,836)	-	(3,750,836)
		Lanao Del Norte	2,393,300	(2,393,300)	-	(2,393,300)
		Matungao	1,634,089	(1,634,089)	-	(1,634,089)
	Misamis Occidental					
		Jimenez	10,850	(10,850)		(10,850)
	Misamis Oriental			-		-
		Cagayan de Oro	18,612	(18,612)		(18,612)
		Claveria		-		-
		Villanueva		-		-
Region XI - Davao Region	Davao del Norte			-	-	-
		Tagum		-	-	-
	Davao Del Sur			-	-	-
		Davao City	4,897,126	(4,897,126)	-	(4,897,126)
		Digos City		-	-	-

		Santa Cruz	4,897,126	(4,897,126)	-	(4,897,126)
Region XII - Soccsksargen	Lanao Del Sur			-	-	-
		Saguiaran		-	-	-
	North Cotabato			-	-	-
		Kidapawan City	4	(4)	-	(4)
	South Cotabato			-	-	-
		Surallah		-	-	-
Region XIII - Caraga	Surigao Del Sur			-	-	-
		Bislig City		-	-	-
Total			242,397,175	(65,823,894)	383,168	(65,823,894)

As gleaned from the DBM Disbursement data of LGU shares in national wealth from energy resources presented in Table II-41, no amount was released by the DBM. However, LGU receipts approximated PHP 242.40 million, and the variance amount post-reconciliation ended at around PHP 66 million. It is understood that there is a substantive discrepancy in the DBM reporting of disbursements of LGU national wealth shares from energy resources.

Table II-42. Reconciliation of share in national wealth from forestry charges

Region	Province	Municipality/City	Amount released by DBM	Amount received by LGU	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Region III - Central Luzon	Aurora						
		Aurora		123,478	(123,478)	123,478	(123,478)
Region IV-A - CALABARZON	Batangas	Ibaan		4	(4)	4	(4)
	Laguna	Calamba City		18,780	(18,780)	18,780	(18,780)
		Cavinti		36,200	(36,200)	36,200	(36,200)

		Luisiana	61,640	(61,640)	61,640	(61,640)
		Majayjay	31,040	(31,040)	31,040	(31,040)
		Siniloan	2,100	(2,100)	2,100	(2,100)
	Rizal	Tanay		-		-
Region IV-B - MIMAROPA	Oriental Mindoro			-		-
		Naujan	124,620	(124,620)	124,620	(124,620)
Region V - Bicol Region	Albay			-		-
		Albay	14,864	(14,864)	14,864	(14,864)
		Bacacay	8,679	8,679		8,679
		Camalig	6,580	52,561	(45,981)	(45,981)
		Daraga	-	-		-
		Guinobatan	30,725	48,586	(17,861)	(17,861)
		Jovellar	1,398	1,398		1,398
		Legazpi City	94,364	29,625	64,738	64,738
		Libon	518	518		518
		Ligao	15,849	15,210	639	639
		Malilipot	14,362	14,362		14,362
		Oas	10,722	10,722		10,722
		Sto.Domingo	4,787	4,787		4,787
		Tabaco	16,756	16,756		16,756
		Tiwi	28,320	(28,320)	28,320	(28,320)
	Camarines Sur			-		-
		Caramoran		-		-
		San Jose		-		-
	Camarines Norte					

	Labo	4,265		4,265	4,265
	Mercedes	2,053		2,053	2,053
Catanduanes				-	-
	Baras	2,556		2,556	2,556
	Bato	6,577		6,577	6,577
	Caramoran	41,167		41,167	41,167
	Catanduanes		4,543	(4,543)	4,543
	Gigmoto	3,791		3,791	3,791
	Pandan	3,000		3,000	3,000
	Panganiban	1,456		1,456	1,456
	San Andres	14,122		14,122	14,122
	San Miguel	4,092		4,092	4,092
	Virac	22,541	2,820	19,721	19,721
Masbate	Dimasalang		57,600	(57,600)	57,600
	Palanas		3,300	(3,300)	3,300
Sorsogon				-	-
	Bulan		233,880	(233,880)	233,880
	Bulusan	3,948	127,897	(123,949)	(123,949)
	Casiguran		62,940	(62,940)	62,940
	Castilla		108,540	(108,540)	108,540
	Donsol			-	-
	Gubat	2,916	42,413	(39,497)	(39,497)
	Irosin		28,760	(28,760)	28,760
	Juban	1,726		1,726	1,726
	Pilar		11,560	(11,560)	(11,560)
	Prieto Diaz	25,685	11,558	14,127	14,127
	Santa Magdalena	9,058	52,620	(43,562)	(43,562)
	Sorsogon		1,581	(1,581)	1,581

Region VII - Central Visayas	Bohol	Mabini	-	-	-	-
		San Isidro	-	-	-	-
	Cebu	Borbon	34,580	(34,580)	34,580	(34,580)
		Carcar	7,360	(7,360)	7,360	(7,360)
		Caibiran	83,160	(83,160)	83,160	(83,160)
Region VIII - Eastern Visayas	Leyte	Bato	-	-	-	-
		Javier	77,520	(77,520)	77,520	(77,520)
	Western Samar	Calbayog	93,600	(93,600)	93,600	(93,600)
		Paranas	50,100	(50,100)	50,100	(50,100)
		Zamboanga Del Norte	-	-	-	-
Region IX - Zamboanga Peninsula	Dapitan City	Sirawai	-	-	-	-
		Baungon	1,800	(1,800)	1,800	(1,800)
		Maramag	360	(360)	360	(360)
Region X - Northern Mindanao	Camiguin	Valencia	420	(420)	420	(420)
		Catarman	134,660	(134,660)	134,660	(134,660)
		Lanao Del Norte	Bacolod	-	-	-
	Lanao Del Norte	Baroy	9,960	(9,960)	9,960	(9,960)
		Lala	61,760	(61,760)	61,760	(61,760)
		Linamon	86,760	(86,760)	86,760	(86,760)

		Maigo	273,900	(273,900)	273,900	(273,900)
	Misamis Occidental	Aloran	109,620	(109,620)	109,620	(109,620)
		Jimenez	61,700	(61,700)	61,700	(61,700)
		Panaon	33,040	(33,040)	33,040	(33,040)
		Plaridel	92,160	(92,160)	92,160	(92,160)
		Sapang Dalaga	143,100	(143,100)	143,100	(143,100)
	Misamis Oriental	Balingasag	12,801,537	(12,801,537)	12,801,537	(12,801,537)
		Gingoog City	146,510	(146,510)	146,510	(146,510)
Region XII - Soccsksargen	North Cotabato	Kidapawan City	13,560	(13,560)	13,560	(13,560)
Region XIII - Caraga	Agusan Del Norte	Buenavista	27,320	(27,320)	27,320	(27,320)
		Butuan City	132,090	(132,090)	132,090	(132,090)
		Carmen	81,920	(81,920)	81,920	(81,920)
		Jabonga	55,980	(55,980)	55,980	(55,980)
		Kitcharao	3,520	(3,520)	3,520	(3,520)
		Las Nieves	13,600	(13,600)	13,600	(13,600)
		Magallanes	4,720	(4,720)	4,720	(4,720)
		Nasipit	15,920	(15,920)	15,920	(15,920)
		Remedios T. Romualdez	37,400	(37,400)	37,400	(37,400)
		Santiago	15,160	(15,160)	15,160	(15,160)
		Tubay	61,440	(61,440)	61,440	(61,440)
	Agusan Del Sur	Bayugan City	30,520	(30,520)	30,520	(30,520)
		Bunawan	11,820	(11,820)	11,820	(11,820)
		Esperanza	600	(600)	600	(600)

	Loreto	800	(800)	800	(800)
	Prosperidad	14,780	(14,780)	14,780	(14,780)
	Rosario	2,820	(2,820)	2,820	(2,820)
	San Francisco	4,440	(4,440)	4,440	(4,440)
	Santa Josefa	3,400	(3,400)	3,400	(3,400)
	Sibagat	2,280	(2,280)	2,280	(2,280)
	Talacogon	320	(320)	320	(320)
	Trento	1,240	(1,240)	1,240	(1,240)
	Veruela	640	(640)	640	(640)
Dinagat Islands			-		-
	Cagdianao	19,600	(19,600)	19,600	(19,600)
	Dinagat Island	363,864	(363,864)	363,864	(363,864)
	Libjo	1,819,320	1,819,320		1,819,320
Surigao Del Norte					
	Alegria	9,900	(9,900)	9,900	(9,900)
	Bacuag	53,620	(53,620)	53,620	(53,620)
	Burgos		-		-
	Claver		-		-
	Dapa	1,620	(1,620)	1,620	(1,620)
	Del Carmen	24,800	(24,800)	24,800	(24,800)
	General Luna	14,280	(14,280)	14,280	(14,280)
	Gigaquit	2,400	(2,400)	2,400	(2,400)
	Mainit	33,960	(33,960)	33,960	(33,960)
	Malimono	8,560	(8,560)	8,560	(8,560)
	Pilar	10,920	(10,920)	10,920	(10,920)
	Placer	75,000	(75,000)	75,000	(75,000)
	San Benito	15,000	(15,000)	15,000	(15,000)
	San Isidro	1,600	(1,600)	1,600	(1,600)

	Santa Monica	34,000	(34,000)	34,000	(34,000)
	Sison	60,000	(60,000)	60,000	(60,000)
	Surigao City	26,847	(26,847)	26,847	(26,847)
	Tagana-An	15,120	(15,120)	15,120	(15,120)
	Tubod	88,560	(88,560)	88,560	(88,560)
Surigao Del Sur	Barobo	128,600	(128,600)	128,600	(128,600)
	Bayabas	29,920	(29,920)	29,920	(29,920)
	Cagwait	37,680	(37,680)	37,680	(37,680)
	Cantilan	106,640	(106,640)	106,640	(106,640)
	Carmen	84,840	(84,840)	84,840	(84,840)
	Carrascal	63,040	(63,040)	63,040	(63,040)
	Cortes	225,880	(225,880)	225,880	(225,880)
	Hinatuan	75,400	(75,400)	75,400	(75,400)
	Lanuza	84,920	(84,920)	84,920	(84,920)
	Lianga	47,080	(47,080)	47,080	(47,080)
	Lingig	102,560	(102,560)	102,560	(102,560)
	Madrid	150,600	(150,600)	150,600	(150,600)
	Marihatag	27,560	(27,560)	27,560	(27,560)
	San Agustin	45,240	(45,240)	45,240	(45,240)
	San Miguel	6,240	(6,240)	6,240	(6,240)
	Tagbina		-		-
		Tago	74,440	(74,440)	74,440
	Tandag City	301,800	(301,800)	301,800	(301,800)
	Total (s)	2,173,010	18,629,028	(16,456,018)	18,234,178
			(16,456,018)		

Table II-42 shows the results from reconciling the LGU shares in national wealth from forestry charges. Similar to the reconciled national wealth shares from mineral reservation royalties and energy resources, data on DBM disbursements for forestry charges LGU shares was lacking. At the same time, the LGUs reported receiving an approximate amount of PHP 18.63 million.

The post-reconciliation variance left, amounting to PHP 16.46 million, is primarily derived from the attachments that supposedly substantiate actual DBM funds disbursed. As for the LGU-reported receipts, they cannot be relied upon as an evidential matter.

Expected shares in mining taxes and royalties on mineral reservation

To calculate the expected LGU shares in mining taxes and royalties on mineral reservations, reconciliation was done between the amount the DBM used as their basis for the distribution of shares in national wealth and the amount the collecting agencies reported for the PH-EITI exercise.

Tables 43 and 44 compared the figures used by DBM for sharing 40% of royalties on mineral reservations and mining taxes given to local governments in 2021 (based on 2020 collections). These numbers were compared with what the Mines and Geosciences Bureau (MGB) and Bureau of Internal Revenue (BIR) reported collecting in 2020. It is important to note that only 90% of what MGB collects from mineral reservations' royalties goes to local governments, with the rest going to MGB for particular projects and expenses as outlined by DENR Administrative Order No. 2010-21.

Before the DBM could release funds to local governments based on the money collected by BIR and MGB, they must ensure the figures match up. The Bureau of Treasury (BTr) had to reconcile the numbers from these agencies. Sometimes, the amounts endorsed to DBM did not match what was reported to PH-EITI by BIR and MGB because of delays in checking and confirming by the BTr. This caused differences in the numbers. Any delayed collections would then be given to the local governments later. Also, the money given to local governments is limited by the budget approved for them in a particular year.

Table II-43. Basis of DBM for releases to LGU and MGB collections of royalty on mineral reservation

Region	Province	Municipality / City	Company	Royalty Mineral Reservation		Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
				per DBM	per MGB			
Region III	Zambales	Sta. Cruz	Benguet Corp. Nickel Mines, Inc.	37,472,052	138,236,307	(100,764,255)	138,236,307	-
Region XIII	Dinagat Islands	Cagdianao	Cagdianao Mining Corporation	160,537,756	277,757,266	(117,219,510)	277,757,266	-

Surigao del Norte	Libjo	Libjo Mining Corporation	11,190,859	41,767,313	(30,576,453)	41,767,313	-	
		Westernshore Nickel Corporation	2,394,514	15,418,560	(13,024,046)	15,418,560	-	
	Loreto	AAM-PHIL Natural Resources Exploration & Development Corporation	3,150,378	13,533,092	(10,382,713)	13,533,092	-	
		Century Peak Corporation	3,867,600	27,698,163	(23,830,563)	27,698,163	-	
		Sinosteel Phils. H.Y. Mining Corporation	9,665,488	23,188,535	(13,523,047)	23,188,535	-	
	Tubajon	Libjo Mining Corporation	-	-	-	-	-	
		Oriental Vision Mining Philippines Corp. (OV MPC)	723,329	-	723,329	-	-	
	Claver	Adnama Mining Resources Inc.	26,465,899	94,579,738	(68,113,839)	94,579,738	-	
		Platinum Group Metals Corporation	265,511,275	321,090,112	(55,578,836)	321,090,112	-	
		Taganito Mining Corporation	343,958,495	622,520,912	(278,562,417)	622,520,912	-	
	Surigao City	Pacific Nickel Philippines Inc	113,197	-	113,197	-	-	
	Tagana-An	Hinatuan Mining Corporation	89,085,227	128,407,814	(39,322,588)	128,407,814	-	
	Surigao del Sur	Carrascal	Carrascal Nickel Corporation	116,661,702	263,730,887	(147,069,185)	263,730,887	-

	CTP Construction & Mining Corporation	178,213,996	396,152,876	(217,938,880)	396,152,876	-
Total		1,249,011,768	2,364,081,575	(1,115,069,807)	2,364,081,575	-

The initial variance identified stemmed from adjustments made in accordance with the approved general appropriation act for LGUs' shares in national wealth for the year 2021.

Unlike mineral reservation royalties, mining tax information comes from the BIR. It is only available for the companies that submitted BIR waivers for the PH-EITI exercise. Therefore, the reconciliation process is limited to those specific companies. Additionally, the distribution of local government shares in national wealth in 2021, related to collections made in 2019, was considered.

The tables below display how the amount released by the DBM compares with the expected shares of local governments in royalties on mineral reservations and mining taxes for the year 2020, based on a formula for sharing revenue. The figures used in applying this revenue-sharing formula are derived from the reconciled amounts shown in Tables 45 and 46.

Table II-44. Basis of DBM for releases to LGU and BIR collections of mining taxes

Region	Province	Municipality/City	Company	Mining Taxes per DBM	Mining Taxes per BIR	Variance Pre-Reconciliation	Reconciled Amount	Variance Post-Reconciliation
Region I	Pangasinan	Sison	Northern Cement Corporation	2,717,120	1,766,128	950,992	-	2,717,120
CAR	Benguet	Baguio City	Benguet Corporation	84,230	54,749	29,480	54,749	29,480
			Benguet Corporation	13,613			1,156,852	(1,143,240)
		Itogon	Itogon Suyoc Resources, Inc.				-	-

		Itogon	Philex Mining Corporation	74,102,912	52,259,147	21,843,765	5,930,455	68,172,457
		Mankayan	Lepanto Consolidated Mining Company	20,417,032	16,673,155	3,743,877	16,673,155	3,743,877
Region II	Nueva Vizcaya	Kasibu, Quezon	OceanaGold (Philippines), Inc.		-	-	-	-
		Quezon	FCF Minerals Corporation	55,374,348	50,256,838	5,117,509	50,256,838	5,117,509
Region III	Bulacan	Norzagaray	Holcim Mining and Development Corporation			-		-
			Republic Cement and Building Materials, Inc.			-		-
			Republic Cement Land & Resources			-		-
		San Ildefonso	Eagle Cement Corporation	4,314,840	2,804,646	1,510,194	2,804,646	1,510,194
	Zamabales	Candelaria	Zambales Diversified Metals Corporation	6,548,781	-	6,548,781	-	6,548,781

		Santa Cruz	Benguetcorp Nickel Mines, Inc.	4,556,770	4,573,719	(16,950)	4,573,719	(16,950)
		Santa Cruz	Eramen Minerals, Inc.	6,743,665	7,343,918	(600,252)	7,343,918	(600,252)
			LNL Archipelago Minerals, Inc.			-		-
Region IV-A	Rizal	Angono	BL Gozon & Co. Inc.			-		-
			Concrete Aggregates Corporation			-		-
		Antipolo	Hardrock Aggregates, Inc.			-		-
			Island Quarry and Aggregates Corporation	2,965,689	4,005,893	(1,040,204)	4,005,893	(1,040,204)
		Rodriguez	Majestic Earth Core Ventures Inc.			-		-
			Vulcan Materials Corporation			-		-
		Teresa	Rapid City Realty and Development Corporation			-		-
Region IV-B	Palawan	Bataraza	Rio Tuba Nickel Mining Corp.	29,520,642	6,828,812	22,691,830	1,580	29,519,062

		Quezon	Berong Nickel Corporation	14,215,000	9,734,637	4,480,363		14,215,000
		Narra	Citinickel Mines and Development Corp.		-	-		-
		Sofronio Española	Citinickel Mines and Development Corp.	4,937,542	2,221,894	2,715,648	7,648,285	(2,710,743)
Region V	Masbate	Aroroy	Filminera Resources Corporation	143,272,289	93,614,789	49,657,501	93,614,789	49,657,501
Region VI	Antique	Caluya	Semirara Mining and Power	141,117,570	772,088	140,345,483	772,088	140,345,483
Region VII	Bohol	Garcia Hernandez	Bohol Limestone Corp.		607,500	(607,500)	607,500	(607,500)
	Cebu	Alcoy	Dolomite Mining Corporation	1,790,409	805,684	984,725	805,684	984,725
		Naga City	JLR Construction and Aggregates Inc.				-	-
		Toledo City	Carmen Copper Corporation	140,052,838	682,827	139,370,011	682,827	139,370,011
Region VIII	Eastern Samar	Guiuan	Techiron Resources, Inc.		263,550	(263,550)	1,034,801	(1,034,801)

Region IX	Zamboanga Peninsula	Bayog	TVI Resource Devt Phils Inc					-
Region X	Lanao del Norte	Iligan City	Republic Cement Iligan, Inc.	2,000,000	1,300,000	700,000	1,300,000	700,000
	Misamis Oriental	Lugait	Holcim Resources and Development Corporation			-		-
Region XI	Compostela Valley	Maco	Apex Mining Company, Inc.	34,746,645	22,585,319	12,161,326	88,447,486	(53,700,841)
Region XIII	Agusan Del Norte	Bunawan	SR Metals			-		-
		Santiago	Agata Mining Ventures, Inc.	9,616,679	4,327,505	5,289,173	4,327,505	5,289,173
		Tubay	Agata Mining Ventures Inc.	23,686,052	10,658,724	13,027,329	10,658,724	13,027,329
			SR Metals, Inc.			-		-
	Agusan Del Sur	Bunawan	Philsaga Mining Corporation	60,238,895	55,888,623	4,350,273	27,500,000	32,738,895
	Dinagat Islands	Cagdianao	Cagdianao Mining Corporation	21,593,473	9,717,063	11,876,410		21,593,473
		Libjo	Libjo Mining Corporation			-	3,072,069	(3,072,069)
		Loreto	AAM-PHIL Natural Resources Exploration and			-		-

		Development Corporation					
	Loreto	Century Peak Corporation			-		-
	Loreto	Oriental Synergy Mining Corporation			-		-
	Loreto	Sinosteel Philippines H.Y. Mining Corporation	7,676,584	(7,676,584)	7,676,584		(7,676,584)
	Tubajon	Oriental Vision Mining Philippines Corporation			-		-
Surigao del Norte	Claver	Adnama Mining Resources, Inc.			-	16,729,147	(16,729,147)
	Claver	Cagdianao Mining Corporation	28,503,115	(28,503,115)	43,011,717		(43,011,717)
	Claver	Hinatuan Mining Corporation	57,807,261				-
	Claver	Platinum Group Metals Corporation	33,031,367	61,661,375	(28,630,008)	80,873,216	(47,841,849)
	Claver	Taganito Mining Corporation	103,993,912	56,463,223	47,530,689	127,738,120	(23,744,208)

	Mainit	Greenstone Resources Corporation			-		-
	Tagana-An	Hinatuan Mining Corporation	5,490,296	57,807,261	(52,316,965)	57,807,261	(52,316,965)
Surigao del Sur	Cantilan	Marcventures Mining and Development Corporation			-		-
	Carrascal	Marcventures Mining and Development Corporation			-		-
	Carrascal	Carrascal Nickel Corporation	17,915,203	9,042,149	8,873,054	9,042,149	8,873,054
	Carrascal	C.T.P. Construction and Mining Corporation	2,178,462	40,425	2,138,037	40,425	2,138,037
Total			967,236,273	638,748,599	386,281,322	676,192,180	291,044,093

As shown in Table II-44, DBM reported an approximate aggregate amount of PHP 967.24 million in mining taxes. With around PHP 291.04 million resulting as variance post-reconciliation, BIR's reported amount seems to be understated to consummate the actual DBM funds.

Table II-45. Expected share in royalty on mineral reservation of LGUs based on revenue sharing formula

Region	Province	Municipality/ City	Company	Amount reconciled in Table II- 43	Expected share in national wealth of LGUs	Amount released by DBM to LGUs	Variance
Region III	Zambales	Sta. Cruz	BenguetCorp. Nickel Mines, Inc.	138,236,307	49,765,071	14,988,821	-
Region XIII	Dinagat Islands	Cagdianao	Cagdianao Mining Corporation	277,757,266	99,992,616	64,215,102	-
		Libjo	Libjo Mining Corporation	41,767,313	15,036,233	4,476,344	-
			Westernshore Nickel Corporation	15,418,560	5,550,682	957,806	-
		Loreto	Century Peak Corporation	13,533,092	4,871,913	1,260,151	-
			Oriental Synergy Mining Corporation	27,698,163	9,971,339	1,547,040	-
			Sinosteel Phils. H.Y. Mining Corporation	23,188,535	8,347,873	3,866,195	-
		Tubajon	Libjo Mining Corporation	-	-	-	-
			Oriental Vision Mining Philippines Corp. (OVMP)	-	-	-	-
	Surigao del Norte	Claver	Adnama Mining Resources, Inc.	94,579,738	34,048,706	10,586,360	-
			Platinum Group Metals Corporation	321,090,112	115,592,440	106,204,510	-
			Taganito Mining Corporation	622,520,912	224,107,528	137,583,398	-
		Surigao City	Pacific Nickel Philippines Inc	-	-	-	-
		Tagana-An	Hinatuan Mining Corporation	128,407,814	46,226,813	35,634,091	-
	Surigao del Sur	Carrascal	Carrascal Nickel Corporation	263,730,887	94,943,119	46,664,681	-
			CTP Construction & Mining Corporation	396,152,876	142,615,035	71,285,598	-
Total				2,364,081,575	851,069,367	499,270,097	-

The actual PHP 499.27 million released by the DBM fell short of the expected PHP 851.07 million LGU shares in mineral reservation royalties. Thus, some cash flows to complete the mineral reservation royalty expected share are likely to follow.

Table II-46. Expected share in mining taxes of LGUs based on revenue sharing formula

Region	Province	Municipality/City	Company	Amount collected by BIR	Expected share in national wealth of LGUs	Amount released by DBM to LGUs	Total amount released by DBM to LGUs
Region I	Pangasinan	Sison	Northern Cement Corporation	-	-	1,086,848	(1,086,848)
CAR	Benguet	Baguio City	Benguet Corporation	54,749	21,900	33,692	(11,792)
		Itogon	Benguet Corporation	1,156,852	462,741	29,646,610	(29,183,869)
			Itogon Suyoc Resources, Inc.	-	-	-	-
			Philex Mining Corporation	5,930,455	2,372,182	-	2,372,182
		Mankayan	Lepanto Consolidated Mining Company	16,673,155	6,669,262	8,166,813	(1,497,551)
Region II	Nueva Vizcaya	Kasibu, Quezon	OceanaGold (Philippines), Inc.	-	-	-	-
		Quezon	FCF Minerals Corporation	50,256,838	20,102,735	27,835,739	(7,733,004)

Region III	Bulacan	Norzagaray	Holcim Mining and Development Corporation	-	-	-	-	
			Republic Cement and Building Materials, Inc.	-	-	-	-	
			Republic Cement Land & Resources	-	-	-	-	
		San Ildefonso	Eagle Cement Corporation	2,804,646	1,121,858	1,725,936	(604,078)	
	Zamabales	Candelaria	Zambales Diversified Metals Corporation	-	-	2,619,512	(2,619,512)	
			Santa Cruz	Benguetcorp Nickel Mines, Inc.	4,573,719	1,829,488	4,520,174	(2,690,686)
				Eramen Minerals, Inc.	7,343,918	2,937,567	-	2,937,567
				LNL Archipelago Minerals, Inc.	-	-	-	-
	Region IV-A Rizal	Angono	BL Gozon & Co. Inc.	-	-	-	-	
			Concrete Aggregates Corporation	-	-	-	-	
Antipolo		Hardrock Aggregates, Inc.	-	-	-	-		
		Island Quarry and Aggregates Corporation	4,005,893	1,602,357	-	1,602,357		

		Rodriguez	Majestic Earth Core Ventures Inc.	-	-	-	-
			Vulcan Materials Corporation	-	-	-	-
		Teresa	Rapid City Realty and Development Corporation	-	-	-	-
Region IV-B Palawan		Bataraza	Rio Tuba Nickel Mining Corp.	1,580	632	11,808,257	(11,807,625)
		Quezon	Berong Nickel Corporation	-	-	27,835,739	(27,835,739)
		Narra	Citinickel Mines and Development Corp.	-	-	-	-
		Sofronio Espanola	Citinickel Mines and Development Corp.	7,648,285	3,059,314	-	3,059,314
Region V	Masbate	Aroroy	Filminera Resources Corporation	93,614,789	37,445,915	57,308,916	(19,863,000)
Region VII	Bohol	Garcia Hernandez	Bohol Limestone Corp.	607,500	243,000	-	243,000
	Cebu	Alcoy	Dolomite Mining Corporation	805,684	322,274	716,163	(393,890)
		Naga City	JLR Construction and Aggregates Inc.	-	-	-	-

		Toledo City	Carmen Copper Corporation	682,827	273,131	56,021,135	(55,748,004)
Region VIII	Eastern Samar	Guiuan	Techiron Resources, Inc.	1,034,801	413,920	-	413,920
Region X	Lanao del Norte	Iligan City	Republic Cement Iligan, Inc.	1,300,000	520,000	800,000	(280,000)
	Misamis Oriental	Lugait	Holcim Philippines Manufacturing Corporation	-	-	-	-
Region XI	Compostela Valley	Maco	Apex Mining Company, Inc.	88,447,486	35,378,994	13,898,658	21,480,336
		Monkayo	Philippine Mining Development Corporation	-	-	-	-
Region XIII	Agusan Del Norte	Santiago	Agata Mining Ventures Inc.	10,658,724	4,263,490	3,846,671	416,818
		Tubay	Agata Mining Ventures Inc.	-	-	9,474,421	(9,474,421)
			SR Metals, Inc.	27,500,000	11,000,000	-	11,000,000
	Agusan Del Sur	Bunawan	Philsaga Mining Corporation	-	-	24,095,558	(24,095,558)
	Dinagat Islands	Cagdianao	Cagdianao Mining Corporation	3,072,069	1,228,827	8,637,389	(7,408,562)
		Libjo	Libjo Mining Corporation	-	-	-	-

	Loreto	AAM-PHIL Natural Resources Exploration and Development Corporation	-	-	-	-
		Century Peak Corporation	-	-	-	-
		Oriental Synergy Mining Corporation	7,676,584	-	-	-
		Sinosteel Philippines H.Y. Mining Corporation	-	-	-	-
	Tubajon	Oriental Vision Mining Philippines Corporation	16,729,147	6,691,659	-	6,691,659
Surigao del Norte	Claver	Adnama Mining Resources, Inc.	43,011,717	17,204,687	54,810,111	(37,605,425)
		Platinum Group Metals Corporation	80,873,216	32,349,286	-	32,349,286
		Taganito Mining Corporation	127,738,120	51,095,248	-	51,095,248
	Mainit	Greenstone Resources Corporation	-	-	-	-
	Tagana-An	Hinatuan Mining Corporation	57,807,261	23,122,904	2,196,118	20,926,786
Surigao del Sur	Cantilan	Marcventures Mining and Development Corporation	-	-	-	-

Carrascal	Marcventures Mining and Development Corporation	-	-	8,037,466	(8,037,466)
	Carrascal Nickel Corporation	9,042,149	3,616,860	-	3,616,860
	C.T.P. Construction and Mining Corporation	40,425	16,170	-	16,170
Total		671,092,587	265,366,401	355,121,928	(89,755,527)

While the expected share in mining taxes of LGUs was approximated at PHP 265.37 million, the amount released by the DBM was PHP 355.12 million, more than the expected target. The variance post reconciliation of PHP 89.76 million needs to be substantiated with an appropriation from actual sharing.

V- VARIANCES AND DISCREPANCIES

This section analyzes the variances observed during the reconciliation process, including and excluding non-participating projects. Table II-47 summarizes the variances on an industry-specific and government-wide basis.

Table II-47. Variance per industry sector and per government agency

	Government agency amount (excl. non-participating projects)	Variance post-reconciliation (excl. non-participating projects)	% Variance (excl. non-participating projects)	Government agency amount (incl. non-participating projects)	Variance post-reconciliation (incl. non-participating projects)	% Variance (incl. non-participating projects)
Metallic						
BIR	17,841,040,568	(92,938,795)	-0.5%	17,841,040,568	148,646,317	1%
BOC	577,846,449	(29,563,803)	-5%	577,846,449	(29,445,936)	-5%
LGU	950,838,664	(360,939,578)	-38%	958,684,292	(341,408,940)	-36%
MGB	2,364,081,575	(753,137)	0%	2,364,081,575	(753,137)	0%
PPA	297,421,971	(21,309,245)	-7.2%	309,321,706	(21,309,245)	-6.9%
NCIP	193,121,243	(767,262,284)	0%	193,121,243	(767,262,284)	0%
Subtotal (including NCIP)	22,224,350,469	(1,272,766,841)	-5.7%	22,244,095,831	(1,011,533,224)	-4.5%
Subtotal (excluding NCIP)	22,031,229,226	- 505,504,557	-2.3%	22,050,974,589	(244,270,940)	-1.1%
Non-metallic						
BIR	8,920,597,771	(461,235,198)	-5.2%	8,920,597,771	(459,461,836)	-5%
BOC	1,520,757,786	(1)	0.0%	1,520,757,786	396,608,858	26%
LGU	119,110,185	(349,387,602)	-293.3%	123,567,262	(343,296,497)	-278%
MGB	-	-	0.0%	-	(16,288)	
PPA	47,500,412	(16,288)	0.0%	47,500,412	45,847,077	97%

NCIP	63,370,130	-	0%	63,370,130	-	0%	
Subtotal	10,671,336,285	-	810,639,089	-8%	10,675,793,362	(360,318,685)	-3%
Oil and gas							
BIR	1,642,645,759	0	0%	1,838,648,146	0	0%	
BOC	10,033,845	-	0%	10,033,845	0	0%	
DOE	21,138,241,117	-	0%	21,286,773,836	-	0%	
LGU	-	-	#DIV/0!	14,295,632	14,295,632	0%	
PPA	18,936	-	0%	18,936	-	0%	
Subtotal	22,790,939,657	0	0.00%	23,149,770,394	14,295,633	0.06%	
Mining and oil and gas							
BIR	28,404,284,097	(554,173,992)	-1.95%	28,600,286,484	(310,815,518)	-0.01%	
BOC	2,098,604,235	(29,563,805)	-1%	2,098,604,235	367,162,922	18%	
DOE	21,138,241,117	-	0%	21,286,773,836	-	0.03%	
LGU	1,069,948,849	(710,327,180)	-66%	1,082,251,554	(670,409,805)	-9%	
MGB	2,364,081,575	(753,137)	0.0%	2,364,081,575	(753,137)	0.2%	
PPA	297,421,971	(21,309,245)	-7%	309,321,706	(21,309,245)	5.3%	

NCIP	193,121,243	(767,262,284)	0%	193,121,243	(767,262,284)	0%
Total (including NCIP)	55,686,626,411	(2,083,405,929)	-3.7%	56,069,659,588	(1,357,556,277)	-2.4%
Total (excluding NCIP)	55,493,505,168	(1,316,143,646)	-2.4%	55,876,538,346	(590,293,993)	-1.1%
Total (excluding NCIP and LGU)	54,423,556,319	(605,816,466)	-1.1%	54,794,286,791	80,115,812	0.1%

BIR

Table II-48. Summary of discrepancies for BIR revenue streams

	Project amount	Government agency amount	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation	% Variance
Metallic mining						
Corporate income tax	7,725,604,520	9,049,877,749	1,324,273,229	9,131,585,429	(81,707,680)	-0.90%
Excise tax on minerals	5,403,601,632	6,070,068,428	666,466,797	6,077,117,672	(7,049,244)	-0.12%
Output VAT	-	2,456,196	2,456,196	2,456,196	-	0.00%
Withholding tax - Foreign shareholder dividends	355,851,746	56,393,248	(325,521,714)	56,393,248	-	0.00%
Withholding tax - Profit remittance to principal	112,038	-	-	-	-	0.00%
Withholding tax - Royalties to claim owners	248,938,850	108,417,646	(129,896,354)	108,717,685	(300,039)	-0.28%
Withholding tax - Other Final	280,324,078	611,588,778	346,591,027	612,212,031	(623,253)	-0.10%
Withholding Tax - Expanded	1,729,980,836	1,199,094,952	(530,885,884)	1,200,568,730	(1,473,779)	0.00%

Withholding Tax - Compensation	953,466,799	701,435,679	(252,031,119)	703,220,480	(1,784,801)	-0.25%
Withholding Tax - Other Taxes	191,131,001	41,707,892	(149,423,109)	41,707,892	-	0.00%
Total - Metallic mining	16,889,011,499	17,841,040,568	952,029,068	17,933,979,362	(92,938,795)	-0.52%
Non-metallic mining	-	-				
Corporate income tax	1,146,751,030	1,568,442,795	421,691,765	1,581,718,093	(13,275,298)	-0.85%
Excise tax on minerals	146,209,904	148,745,493	2,535,588	158,837,678	(10,092,186)	-6.78%
Output VAT	5,639,253,285	6,431,233,960	791,980,675	6,454,751,812	(23,517,852)	-0.37%
Withholding tax - Foreign shareholder dividends	-	-	-	-	-	0.00%
Withholding tax - Profit remittance to principal	-	-	-	-	-	0.00%
Withholding tax - Royalties to claim owners	15,764,987	-	(15,764,987)	-	-	0.00%
Withholding tax - Other Final	148,802,948	50,700,850	(98,102,098)	163,982,141	(113,281,291)	-223.43%
Withholding Tax - Expanded	637,516,736	468,457,250	(169,059,485)	702,751,796	(234,294,545)	-50.01%
Withholding Tax - Compensation	230,304,876	195,857,292	(34,447,584)	262,640,889	(66,783,597)	-34.10%
Withholding Tax - Other Taxes	160,743,382	57,160,131	(103,583,251)	57,150,560	9,571	0.02%
Total - Non-metallic mining	8,125,347,147	8,920,597,771	795,250,624	9,381,832,969	(461,235,198)	-5.17%
Oil and gas	-	-				
Corporate income tax	2,444,015,637	164,739,886	(2,279,275,751)	164,739,886	-	0.00%
Excise tax on minerals	-	31,500	31,500	31,500	-	0.00%
Output VAT	-	-	-	-	-	0.00%

Withholding tax - Foreign shareholder dividends	-	-	-	-	-	0.00%
Withholding tax - Profit remittance to principal	951,587,084	-	(951,587,084)	-	-	0.00%
Withholding tax - Royalties to claim owners	-	-	-	-	-	0.00%
Withholding tax - Other Final	316,455,374	1,207,835,052	891,379,678	1,207,835,052	0	0.00%
Withholding Tax - Expanded	14,450,714	21,933,159	7,482,446	21,933,160	(0)	0.00%
Withholding Tax - Compensation	248,438,903	225,659,580	(22,779,322)	225,659,580	(0)	0.00%
Withholding Tax - Other Taxes	9,030,236	22,446,580	13,416,344	22,446,580	0	0.00%
Total - Oil and gas	3,983,977,948	1,642,645,759	(2,341,332,189)	1,642,645,758	0	0.00%
	Total 28,998,336,593	28,404,284,097	(594,052,497)	28,958,458,089	(554,173,993)	-1.95%

a. Timing difference

Pre-reconciliation variance is mainly due to participating projects and BIR reporting payments based on when the payment is made and not on when the payment is due. These were disposed of during the validation of supporting documents provided by the participating projects.

b. Improper accomplishment of reporting template

Some participating projects disclosed taxes paid instead of taxes due. For instance, income taxes were disclosed net of quarterly payments made and CWTs. Also, BIR includes penalties in their submission, while the projects only disclose the actual tax due, which is the proper amount to be reported and reconciled.

The resulting variance pre-reconciliation is disposed of during the validation of schedules and supporting documents the participating projects provide.

c. Delayed and non-submission of required schedules and documents to support disclosures made in the templates.

Due to the amount of information requested and required disaggregation, current accounting and filing systems may have hindered some projects and BIR from readily providing these disclosures and reports for reconciliation and examination. This is specifically true with validating variances of the excise taxes on mineral production and final withholding taxes, given the number of transactions involved.

For the non-metallic sector, as discussed in the earlier parts of this section, several projects were unresponsive during reconciliation proper, thus precluding the elimination of the variances noted.

BOC

Table II-49. Summary of discrepancies for BOC revenue streams

	Project amount	Government agency amount	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation	% Variance
Metallic mining						
Custom duties	78,367,983	67,957,570	(10,410,413)	71,888,064	(3,930,494)	-5.78%
VAT on imported materials and equipment	348,386,405	508,130,408	159,744,003	533,763,717	(25,633,309)	-5.04%
Excise Tax on Imported Goods	-	1,758,471	1,758,471	1,758,471	-	0.00%
Total - Metallic mining	426,754,388	577,846,449	151,092,061	607,410,252	(29,563,803)	-5.12%
Non-metallic mining						
Custom duties	58,518,446	89,974,587	31,456,141	89,974,588	(0)	0.00%
VAT on imported materials and equipment	639,218,000	1,312,309,719	673,091,719	1,312,309,720	(0)	0.00%
Excise Tax on Imported Goods	64,004,782	118,473,480	54,468,698	118,473,481	(0)	0.00%
Total - Non-metallic mining	761,741,229	1,520,757,786	759,016,558	1,520,757,788	(1)	0.00%
Gas & Oil						

Custom duties	18,992,816	1,782,369	(17,210,446)	1,782,369	0	0.00%
VAT on imported materials and equipment	40,039,571	8,250,656	(31,788,915)	8,250,656	0	0.00%
Excise Tax on Imported Goods	19,654	820	(18,834)	820	-	0.00%
Total - Non-metallic mining	59,052,041	10,033,845	(49,018,195)	10,033,845	0	0.00%
Total	1,247,547,658	2,108,638,081	861,090,423	2,138,201,885	(29,563,804)	-1.40%

a. Timing difference

Pre-reconciliation variance is mainly due to participating projects recording payments to BOC based on when the payment is made, while BOC records these transactions upon arrival of imported items. These were disposed of during the validation of supporting documents provided by the participating projects.

b. Misclassification of payments

Some participating projects misclassified the revenue streams on both ORE and corresponding supporting schedules. A common error was reporting excise tax on imported materials and equipment and other charges as part of customs duties or VAT on imported materials and equipment. These were disposed of during the validation of supporting documents.

c. Absence of supporting documents for transactions disclosed by BOC

Supporting documents for all noted variances from the participating projects were initially obtained. However, a few transactions in the supporting documents that pertain to transactions reported by BOC cannot be located. The supporting documents that BOC provided are inadequate since these were only screenshots from the system where the data provided for the exercise were obtained. These transactions remain unreconciled.

DOE

Table II-50. Summary of discrepancies for DOE revenue streams

	Project amount	Government agency amount	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation	% Variance
Oil and gas						
Government share from oil and gas production	4,568,343,185	21,138,241,117	16,569,897,932	21,138,241,117	-	0%
Total - Gas and oil	4,568,343,185	21,138,241,117	16,569,897,932			

a. Improper accomplishment of the reporting template

The amount disclosed by Shell Philippines Exploration B.V. for SC38 as the Philippine Peso equivalent for the government share from oil and gas is the amount allocated to BIR for income taxes and others. This was disposed of during the validation of supporting schedules.

b. Foreign exchange rate used in reporting the government share in the Philippines peso

Minimal variance was noted due to the different foreign exchange rates used in converting the government share, initially reported in the US dollar, to the Philippine Peso. These were disposed of during the validation of supporting schedules.

LGU

Table II-51. Summary of discrepancies for LGU revenue streams disaggregated per municipality/city

Region	Province	Municipality/ City	Participating project	Participating company	Revenue Stream	Project amount	Government agency amount	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
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Metallic mining
CAR - Cordillera
Administrative Region

Gold / Silver / Copper	Benguet		MPSA NO.	Company	Real property tax - Basic (mine site)				
	Baguio City		001-090-CAR	Lepanto Consolidated Mining Company	32,983	-	(32,983)	32,983	(32,983)
					Real property tax - SEF (mine site)	16,492	-	(16,492)	(16,492)
			MPSA 276-2009-CAR	Philex Mining Corporation	12,500		(12,500)	12,500	(12,500)
	Itogon		PC-ACMP-002- CAR	Benguet Corporation	Local business tax (mine site)	1,542,469	1,542,569	100	-
					Real property tax - Basic (mine site)	678,439	845,825	167,386	-
					Real property tax - SEF (mine site)	678,439	845,862	167,423	-
			PC-ISRI-004-CAR	Itogon Suyoc Resources, Inc.	Local business tax (mine site)	219,463		(219,463)	(219,463)
					Real property tax - Basic (mine site)	535,527		(535,527)	(535,527)
					Real property tax - SEF (mine site)	535,527		(535,527)	(535,527)
			MPSA 276-2009-CAR	Philex Mining Corporation	Local business tax (mine site)	5,655,544		(5,655,544)	(5,655,544)

			Real property tax - Basic (mine site)	3,451,558	3,452,228	670	3,451,558	670
			Real property tax - SEF (mine site)	3,451,558	3,704,363	252,805	3,451,558	252,805
Mankayan	PC-ISRI-004- CAR	Itogon Suyoc Resources, Inc.	Real property tax - Basic (mine site)	40,240		(40,240)	-	-
			Real property tax - SEF (mine site)	40,240		(40,240)	-	-
	MPSA NO. 001-090-CAR	Lepanto Consolidated Mining Company	Local business tax (mine site)	2,115,564		(2,115,564)	2,115,564	(2,115,564)
			Real property tax - Basic (mine site)	4,643,988		(4,643,988)	4,643,988	(4,643,988)
			Real property tax - SEF (mine site)	2,643,987		(2,643,987)	2,643,987	(2,643,987)
Tuba	MPSA No. 276-2009- CAR	Philex Mining Corporation	Local business tax (mine site)	6,049,966	6,320,334	270,368	-	
			Real property tax - Basic (mine site)	2,400,722	2,400,723	1	-	
			Real property tax - SEF (mine site)	2,400,722	2,400,723	1	-	
Subtotal - CAR - Cordillera Administrative Region				37,145,929	21,512,626	15,633,303	26,548,948	(16,158,101)
Region I - Ilocos Region								

Gold / Silver / Copper	Ilocos Norte	Ilocos Norte	MPSA 276-2009-CAR	Philex Mining Corporation	Real property tax - Basic (mine site)	23,110	(23,110)	23,110	(23,110)
					Real property tax - SEF (mine site)	23,110	(23,110)	23,110	(23,110)
Gold / Silver / Copper	La Union	San Fernando	MPSA NO. 001-090-CAR	Lepanto Consolidated Mining Company	Real property tax - Basic (mine site)	368,003	(368,003)	368,003	(368,003)
					Real property tax - SEF (mine site)	184,003	(184,003)	184,003	(184,003)
				Philex Mining Corporation	Local business tax (mine site)	28,831	(28,831)	28,831	(28,831)
					Real property tax - Basic (mine site)	369,558	(369,558)	369,558	(369,558)
					Real property tax - SEF (mine site)	184,779	(184,779)	184,779	(184,779)
					Subtotal - Region I - Ilocos Region	1,181,393	-	(1,181,393)	1,181,393
Region II - Cagayan Valley									
Gold / Silver / Copper	Nueva Vizcaya	Bambang	FTAA No. 001	OceanaGold Philippines, Inc.	Real property tax - Basic (mine site)	265,251	(265,251)	265,251	(265,251)
					Real property tax - SEF (mine site)	265,251	(265,251)	265,251	(265,251)
		Bayombong	FTAA 0004-2009-II	FCF Minerals Corporation	Real property tax - Basic (mine site)	262,784	(262,784)	-	-

					Real property tax - SEF (mine site)	262,784		(262,784)	-	-
		Cabarroguis	FTAA No. 001	OceanaGold Philippines, Inc.	Local business tax (mine site)	1,771,875		(1,771,875)	1,771,875	1,771,875
		Kasibu	FTAA No. 001	OceanaGold Philippines, Inc.	Local business tax (mine site)	3,865,908	3,865,908	-	3,865,908	-
					Real property tax - Basic (mine site)	27,584,350	18,288,370	(9,295,980)	27,584,350	(9,295,980)
					Real property tax - SEF (mine site)	27,584,350	22,860,462	(4,723,887)	27,584,350	(4,723,887)
		Nagtipunan	FTAA No. 001	OceanaGold Philippines, Inc.	Local business tax (mine site)	2,416,193		(2,416,193)	2,416,193	(2,416,193)
		Quezon	FTAA 0004- 2009-II	FCF Minerals Corporation	Local business tax (mine site)	-	63,675,841	63,675,841	-	63,675,841
					Real property tax - Basic (mine site)	-	15,591,157	15,591,157	-	15,591,157
					Real property tax - SEF (mine site)	-	15,591,157	15,591,157	-	15,591,157
		Solano	FTAA 0004- 2009-II	FCF Minerals Corporation	Real property tax - Basic (mine site)	112,886		(112,886)	-	-
					Real property tax - SEF (mine site)	112,886		(112,886)	-	-
Nickel	Isabel a	Dinapigue	MPSA NO. 258-2007II	Dinapigue Mining Corporation	Real property tax - Basic (mine site)	239,279		(239,279)	239,279	(239,279)

				Real property tax						
				- SEF (mine site)		239,279		(239,279)	239,279	(239,279)
Subtotal - Region II - Cagayan Valley						64,983,075	139,872,896	74,889,821	64,231,735	75,641,161
Region III - Central Luzon										
Gold / Silver / Copper	Bulacan	Malolos	MPSA NO. 001-090-CAR	Lepanto Consolidated Mining Company	Local business tax (mine site)	10,250		(10,250)	10,250	(10,250)
Nickel	Zambales	Candelaria	MPSA NO. 226-2005-III	BenguetCorp Nickel Mines, Inc.	Local business tax (mine site)	2,849,535	2,862,865	13,330	2,862,865	-
					Real property tax - Basic (mine site)	285,854		(285,854)	-	
			MPSA No. 191-2004-III	Zambales Diversified Metals Corporation	Local business tax (mine site)	13,169,633	13,169,633	-	13,169,633	-
		Sta,Cruz	MPSA NO. 226-2005-III	BenguetCorp Nickel Mines, Inc.	Local business tax (head office)	670,509	670,509	-	670,509	-
			209-2005-III	Eramen Minerals, Inc.	Local business tax (mine site)	584,653	584,653	-	584,653	-
			MPSA No. 268-2008-111	LNL Archipelago Minerals Inc.	Local business tax (mine site)	825,068	803,716	(21,351)	825,068	(21,351)
			MPSA No. 250-2007-III	Shangfil Mining and	Local business tax (head office)	200,000	200,000	-	200,000	-

			AND EP No. 001-2010-III	Trading Corporation Zambales Diversified Metals Corporation	Real property tax - Basic (mine site)	13,025	(13,025)	13,025	(13,025)	
Subtotal - Region III - Central Luzon						18,608,527	18,291,377	317,150	18,336,002	(44,626)
NCR - National Capital Region										
Gold / Silver / Copper	Metro Manila	Makati	FTAA 0004-2009-II	FCF Minerals Corporation	Local business tax (head office)	9,648,711	(9,648,711)	-	-	
			MPSA 095-97-V	Filminera Resources Corporation	Local business tax (head office)	4,990,455	(4,990,455)	-	-	
			MPSA NO. 001-090-CAR	Consolidated Mining Company	Local business tax (head office)	1,179,925	(1,179,925)	1,179,925	(1,179,925)	
			FTAA 001	OceanaGold Philippines, Inc.	Local business tax (head office)	906,072	(906,072)	906,072	(906,072)	
			MPSA 086-97-IX	TVI Resource Development Philippines, Inc.	Local business tax (head office)	1,991,225	(1,991,225)	1,991,225	(1,991,225)	
		Mandaluyong	MPSA 276-2009-CAR	Philex Mining Corporation	Real property tax - Basic (head office)	603,207	(603,207)	-	-	

					Real property tax - SEF (head office)	301,604	(301,604)	-	-	
	Muntinlupa	MPSA No. 184-2002-XIII	Greenstone Resources Corporation		Local business tax (head office)	-	18,250	18,250	-	18,250
	Pasay	MPSA NO. 001-090-CAR	Consolidated Mining Company		Real property tax - Basic	23,180	(23,180)	23,180	(23,180)	
					Real property tax - SEF	15,911	(15,911)	15,911	(15,911)	
		MPSA-210-2005-VII	Carmen Copper Corporation		Local business tax (head office)	-	40,817	40,817	40,817	-
		Patented Claims	Itogon Suyoc Resources, Inc.		Local business tax (head office)	-	257,491	257,491	-	257,491
	Pasig	MPSA 225 - 2005 - XI; MPSA 234 - 2007 - XI	Apex Mining Co., Inc.		Local business tax (head office)	10,187,291	(10,187,291)	10,187,291	(10,187,291)	
	Quezon City	FTAA 0004-2009-II	FCF Minerals Corporation		Local business tax	84,405,364	(84,405,364)	-	-	
					Real property tax - Basic	15,537,338	(15,537,338)	-	-	
					Real property tax - SEF	15,537,338	(15,537,338)	-	-	
Nickel	Metro Manila	Makati	MPSA-134-99-XIII	Agata Mining Ventures, Inc.	Local business tax (head office)	5,620,190	(5,620,190)	-	-	

	MPSA-235-2007-4B	Berong Nickel Corporation	Local business tax (head office)	2,407,326		(2,407,326)	-	-
	209-2005-III	Eramen Minerals, Inc.	Local business tax (head office)	341,680		(341,680)	341,680	(341,680)
	MPSA NO. 007-92-X Amended 1	Platinum Group Metals Corporation Sinosteel	Local business tax (head office)	10,397,985		(10,397,985)	10,397,985	(10,397,985)
	MPSA No. 002-90-X	Philippines H.Y. Mining Corporation Zambales	Local business tax (head office)	928,387		(928,387)	928,387	(928,387)
	MPSA No. 191-2004-III	Diversified Metals Corporation	Local business tax (head office)	1,495,147		(1,495,147)	1,495,147	(1,495,147)
Pasig	MPSA 225 - 2005 - XI; MPSA 234 - 2007 - XI	Apex Mining Co., Inc.	Local business tax (head office)	-	10,128,953	10,128,953	10,128,953	-
Taguig City	MPSA NO. 078-97-XIII-SMR	Cagdianao Mining Corporation	Local business tax (head office)	2,288,656		(2,288,656)	-	-
			Real property tax - Basic (head office)	12,363		(12,363)	-	-
			Real property tax - SEF (head office)	8,242		(8,242)	-	-

MPSA NO. 258-2007II	Dinapigue Mining Corporation	Local business tax (head office)	14,175	14,175	-	14,175	-
MPSA No. 246-2007- XIII-SMR	Hinatuan Mining Corporation	Local business tax (head office)	929,538		(929,538)	929,538	(929,538)
		Real property tax - Basic (head office)	14,423		(14,423)	14,423	(14,423)
		Real property tax - SEF (head office)	9,616		(9,616)	9,616	(9,616)
MPSA 114-98- IV Amended M	Rio Tuba Nickel Mining Corporation.	Local business tax (head office)	2,618,806		(2,618,806)	-	-
		Real property tax - Basic (head office)	35,505		(35,505)	-	-
		Real property tax - SEF (head office)	25,656		(25,656)	-	-
MPSA No. 261-2008-XIII (A)	SR Metals, Inc.	Local business tax (head office)	6,712,201	6,683,876	(28,325)	6,712,201	(28,325)
		Real property tax - Basic (head office)	663,498		(663,498)	663,498	(663,498)
MPSA NO. 266-2008-	Taganito Mining Corporation	Local business tax (head office)	4,757,498		(4,757,498)	-	-

			XIII-SMR (Amended)		Real property tax - Basic (head office)	21,221	(21,221)	-	-
					Real property tax - SEF (head office)	14,147	(14,147)	-	-
			MPSA NO.233- 2007-XIII- SMR	Westernshor e Nickel Corporation	Local business tax (head office)	21,511	(21,511)	-	-
Other metallic mines	Metro Manila	Makati	MPSA NO. 291-2009- XIII-SMR	Krominco, Inc.	Local business tax (head office)	38,884	(38,884)	38,884	(38,884)
Subtotal - NCR - National Capital Region Region IVB - MIMAROPA						184,704,275	17,143,562	167,560,713	46,018,908 (28,875,346)
Nickel	Palawa n	Bataraza	MPSA 114-98- IV Amended	Rio Tuba Nickel Mining Corporation. M	Local business tax (mine site)	69,490,917	(69,490,917)	-	-
					Real property tax - Basic (mine site)	7,562,154	(7,562,154)	-	-
					Real property tax - SEF (mine site)	7,550,274	(7,550,274)	-	-
		Narra	MPSA No. 229-2007-IVB	Citinickel Mines and	Local business tax (mine site)	7,648,285	(7,648,285)	-	-

				Development Corporation	Real property tax - Basic (mine site)	395,094	498,877	103,783	498,877	-
					Real property tax - SEF (mine site)	-	498,877	498,877	498,877	-
	Quezon	MPSA-235-2007-4B		Berong Nickel Corporation	Local business tax (mine site)	6,419,535	6,419,535	-	6,419,535	-
					Real property tax - Basic (mine site)	21,527		(21,527)	-	-
	Sofronio Española	MPSA No. 229-2007-IVB		Citinickel Mines and Development Corporation	Local business tax (mine site)	14,581,659	14,581,659	-	14,581,659	-
					Real property tax - Basic (mine site)	8,712,808	4,356,404	(4,356,404)	4,356,404	-
					Real property tax - SEF (mine site)	2	4,356,404	4,356,402	4,356,404	-
Subtotal - Region IVB - MIMAROPA						122,382,255	30,711,756	(91,670,499)	30,711,756	-
Region V - Bicol Region										
Gold / Silver / Copper	Camari nes Norte	Jose Panganiban	MPSA No. 139-99-V	Johson Gold Mining Corporation	Local business tax (mine site)	4,360	1,090	(3,270)	-	-

					Real property tax - Basic (mine site)	-	161	161	-	-
					Real property tax - SEF (mine site)	-	161	161	-	-
	Masbate	Aroroy	MPSA 095-97-V	Filminera Resources Corporation	Local business tax (mine site)	24,634,225		(24,634,225)	24,634,225	(24,634,225)
					Real property tax - Basic (mine site)	21,752,382		(21,752,382)	21,752,382	(21,752,382)
					Real property tax - SEF (mine site)	21,752,382		(21,752,382)	21,752,382	(21,752,382)
Subtotal - Region V - Bicol						68,143,349	1,411	(68,141,937)	68,138,989	(68,138,989)
Region VII -Central Visayas										
Gold / Silver / Copper	Cebu	Toledo City	MPSA-210-2005-VII	Carmen Copper Corporation	Local business tax (mine site)	93,974,547		(93,974,547)	93,974,547	(93,974,547)
					Local business tax (mine site)	16,128,616		(16,128,616)	16,128,616	(16,128,616)
					Real property tax - Basic (mine site)	8,064,330		(8,064,330)	8,064,330	(8,064,330)
Nickel	Cebu	Mandaue	MPSA No. 259-2007-XIII (SMR) AMENDED II	Adnama Mining Resources, Inc.	Local business tax (head office)	454,841		(454,841)	454,841	(454,841)
					Real property tax - Basic (head office)	346,501		(346,501)	346,501	(346,501)

					Real property tax - SEF (head office)	266,539	(266,539)	266,539	(266,539)
			MPSA-242-2007-XIII (SMR)	Oriental Vision Mining Phils. Corporation	Local business tax (head office)	82,500	(82,500)	-	-
Subtotal - Region VII - Central Visayas						119,317,875	- (119,317,875)	119,235,375	(119,235,375)
Region VIII -Eastern Visayas									
Other metallic mines	Leyte	Lapu-lapu City	MPSA 254-2007 VIII	Strong Built Mining Development Corporation	Local business tax (mine site)	7,162	(7,162)	-	-
		Macarthur	MPSA 254-2007 VIII	Strong Built Mining Development Corporation	Local business tax (mine site)	37,768	(37,768)	-	-
					Real property tax - Basic (mine site)	13,430	(13,430)	13,430	(13,430)
					Real property tax - SEF (mine site)	13,430	(13,430)	13,430	(13,430)
	Eastern Samar	Guiuan	MPSA 292-2009-VIII-Amended B	Techiron Resources, Inc.	Local business tax (mine site)	4,139,203	(4,139,203)	4,139,203	(4,139,203)
			MPSA No. 246-2007-XIII-SMR	Hinatuan Mining Corporation	Real property tax - Basic (mine site)		25,356	25,356	-
					Real property tax - SEF (mine site)		25,356	25,356	-

Subtotal - Region VIII - Eastern Visayas					4,210,993	50,713	4,160,281	4,166,063	(4,166,063)	
Region IX - Zamboanga Peninsula										
Gold / Silver / Copper	Zamboanga Del Sur	Bayog	MPSA 086-97-IX	TVI Resource Development Philippines, Inc.	Local business tax (mine site)	3,392,598	(3,392,598)	3,392,598	(3,392,598)	
Subtotal - Region IX - Zamboanga Peninsula					3,392,598	-	3,392,598	3,392,598	(3,392,598)	
Region XI - Davao Region										
Gold / Silver / Copper	Davao de Oro	Maco	MPSA 225 - 2005 - XI; MPSA 234 - 2007 - XI	Apex Mining Co., Inc.	Local business tax (mine site)	88,964,111	(88,964,111)	88,964,111	(88,964,111)	
					Real property tax - Basic (mine site)	1,539,649	615,860	(923,790)	-	615,860
					Real property tax - SEF (mine site)	1,539,649	769,825	(769,825)	-	769,825
Nickel	Davao Oriental	Mati	196-2004-XI (amended)	Hallmark Minig Corporation	Real property tax - Basic (mine site)	56,894	(56,894)	-	-	
					Real property tax - SEF (mine site)	56,894	(56,894)	-	-	
Subtotal - Region XI - Davao Region					92,157,198	1,385,684	90,771,514	88,964,111	(87,578,427)	
Region XII - SOCCSKSARGEN										

Gold / Silver / Copper	South Cotabat o	Tboli	MPSA No. 090-97-XI	Tribal Mining Corporation	Local business tax (head office)	284,145		(284,145)	284,145	(284,145)
					Real property tax - Basic (head office)	500,000		(500,000)	500,000	(500,000)
					Subtotal - Region XII - SOCCSKSARGEN Region XIII - Caraga	784,145	-	784,145	784,145	(784,145)
Gold / Silver / Copper	Agusan del Sur	Bunawan	262-2008-XIII	Philsaga Mining Corporation	Local business tax (mine site)	44,510,421	44,510,421	-	-	44,510,421
					Real property tax - Basic (mine site)	12,286,178	8,916,530	(3,369,648)	-	8,916,530
					Real property tax - SEF (mine site)	6,051,401	8,916,530	2,865,129	-	8,916,530
		Davao	262-2008-XIII	Philsaga Mining Corporation	Local business tax (head office)	13,580,385	3,810,939	(9,769,446)	-	3,810,939
					Real property tax - Basic (head office)	268,875		(268,875)	-	-
					Real property tax - SEF (head office)	134,438		(134,438)	-	-
	Rosario	MPSA No. 262-2008-XIII	Philsaga Mining Corporation	Local business tax (mine site)	6,875,000		(6,875,000)	-	-	

					Real property tax - Basic (mine site)	2,667,519	2,136,477	(531,043)	-	2,136,477
					Real property tax - SEF (mine site)	1,333,760	2,136,477	802,717	-	2,136,477
	Surigao del Norte	Tubod	MPSA No. 184-2002-XIII	Greenstone Resources Corporation	Local business tax (head office)	558,184	558,184	-	558,184	-
					Real property tax - Basic (head office)	615,797		(615,797)	615,797	(615,797)
					Real property tax - SEF (head office)	615,797		(615,797)	615,797	(615,797)
		Surigao City	MPSA No. 184-2002-XIII	Greenstone Resources Corporation	Real property tax - Basic (mine site)	-	25,547	25,547	-	25,546.96
					Real property tax - SEF (mine site)	-	17,064.20	17,064.20	-	17,064
Nickel	Agusan del Norte	Tubay	MPSA No. 134-99-XIII	Agata Mining Ventures, Inc.	Local business tax (mine site)	15,997,542	15,997,917	375	15,997,542	375
					Real property tax - Basic (mine site)	305,809		(305,809)	305,809	(305,809)
			MPSA No. 261-2008-XIII (A)	SR Metals, Inc.	Local business tax (mine site)	21,234,495		(21,234,495)	21,234,495	(21,234,495)
		Santiago	MPSA No. 134-99-XIII	Agata Mining Ventures, Inc.	Local business tax (mine site)	17,228,122	17,228,122	(0)	17,228,122	(0)

Dinagat Islands	Cagdianao	MPSA NO. 078-97-XIII- SMR	Cagdianao Mining Corporation	Local business tax (mine site)	43,011,717	43,011,717	0	43,011,717	0
				Real property tax - Basic (mine site)	865,464	865,464	-	865,464	-
				Real property tax - SEF (mine site)	865,464	865,464	-	865,464	-
	LGU- Dinagat Island	MPSA NO. 233-2007-XIII (SMR)	Libjo Mining Corporation	Local business tax (mine site)	4,609,091	(4,609,091)	4,609,091	(4,609,091)	
				Sinosteel Philippines H.Y. Mining Corporation	Local business tax (mine site)	1,852,736	(1,852,736)	1,852,736	(1,852,736)
		MPSA No. 002-90-X	AAM-PHIL Natural Resources Exploration & Development Corporation	Local business tax (mine site)	25,713	(25,713)	25,713	(25,713)	
				Real property tax - Basic (mine site)	25,713	(25,713)	25,713	(25,713)	
				Real property tax - SEF (mine site)	25,713	(25,713)	25,713	(25,713)	
		AAM-Phil (Parcel 1)		Local business tax (mine site)	-	1,891,239	1,891,239	-	1,891,239
		MPSA No. 010-92-X SMR		Century Peak Corporation	Local business tax (mine site)	-	13,071,453	13,071,453	-

Libjo	MPSA NO. 233-2007-XIII (SMR)	Libjo Mining Corporation	Real property tax - Basic (mine site)	-	-	-	-	-
	MPSA NO.233-2007-XIII-SMR	Westernshore Nickel Corporation	Local business tax (mine site)	-	3,336,127	3,336,127	3,336,127	-
	AAM-Phil (Parcel 2B) [MPSA No. 328-2010-XIII (SMR)]	AAM-PHIL Natural Resources Exploration & Development Corporation	Real property tax - Basic (mine site)	28,486		(28,486)	-	-
			Real property tax - SEF (mine site)	28,486		(28,486)	-	-
	MPSA NO. 233-2007-XIII (SMR)	Libjo Mining Corporation	Local business tax (mine site)	10,080,215		(10,080,215)	10,080,215	(10,080,215)
			Real property tax - Basic (mine site)	39,278	-	(39,278)	39,278	(39,278)
			Real property tax - SEF (mine site)	38,876		(38,876)	38,876	(38,876)
Loreto	MPSA NO.233-2007-XIII-SMR	Westernshore Nickel Corporation	Local business tax (mine site)	29,613		(29,613)	-	-
	AAM-Phil (Parcel 1)	AAM-PHIL Natural Resources Exploration &	Local business tax (mine site)	1,165,195	1,736,141	570,946	1,165,195	570,946

	Development Corporation	Real property tax - Basic (mine site)	42,176	21,088	(21,088)	42,176	(21,088)
		Real property tax - SEF (mine site)	-	21,088	21,088	-	21,088
MPSA No. 010-92-X (SMR) / MPSA No. 283-2009-XIII (SMR)	Century Peak Corporation	Local business tax (mine site)	625,982		(625,982)	-	-
		Real property tax - Basic (mine site)	29,624		(29,624)	-	-
MPSA No. 283-2009-XIII (SMR)	Century Peak Corporation	Local business tax (mine site)	625,982	1,457,808	831,825	-	-
		Real property tax - Basic (mine site)	29,624	13,331	(16,293)	-	-
		Real property tax - SEF (mine site)	-	13,331	13,331	-	-
MPSA No. 002-90-X	Sinosteel Philippines H.Y. Mining Corporation	Local business tax (mine site)	-	1,852,736	1,852,736	-	-
		Real property tax - Basic (mine site)	-	25,713	25,713	-	-

				Real property tax - SEF (mine site)	-	25,713	25,713	-	-
	Tubajon	MPSA NO. 233-2007-XIII (SMR)	Libjo Mining Corporation	Local business tax (mine site)	9,077,069	3,500,000	(5,577,069)	9,077,069	(5,577,069)
		MPSA-242- 2007-XIII (SMR)	Oriental Vision Mining Phils. Corporation	Local business tax (mine site)	-	21,218,936	21,218,936	21,218,936	-
				Real property tax - Basic (mine site)	18,290	18,290	-	18,290	-
				Real property tax - SEF (mine site)	18,290	18,290	-	18,290	-
		MPSA NO.233- 2007-XIII- SMR	Westernshor e Nickel Corporation	Local business tax (mine site)	-	500,000	500,000	500,000	-
				Real property tax - Basic (mine site)	202,484	354,099	151,615	354,099	-
				Real property tax - SEF (mine site)	-	354,099	354,099	354,099	-
Surigao del Norte	Claver	MPSA No. 259-2007-XIII (SMR) AMENDED II	Adnama Mining Resources, Inc.	Local business tax (mine site)	16,729,147	-	(16,729,147)	16,729,147	(16,729,147)
				Real property tax - Basic (mine site)	40,749	40,749	-	40,749	-

			Real property tax - SEF (mine site)	40,749	40,749	-	40,749	-
	MPSA NO. 007-92-X Amended 1	Platinum Group Metals Corporation	Local business tax (mine site)	92,426,532	11,553,317	(80,873,216)	-	-
			Real property tax - Basic (mine site)	-	784,179	784,179	-	-
			Real property tax - SEF (mine site)	-	784,179	784,179	-	-
	MPSA NO. 266-2008- XIII-SMR (Amended)	Taganito Mining Corporation	Local business tax (mine site)	64,891,149	1,344,127	(63,547,022)	64,891,149	(63,547,022)
			Real property tax - Basic (mine site)	5,084,885	4,993,344	(91,541)	5,084,885	(91,541)
			Real property tax - SEF (mine site)	5,084,885	4,993,344	(91,541)	5,084,885	(91,541)
Surigao City	MPSA NO. 233-2007-XIII (SMR)	Libjo Mining Corporation	Local business tax (mine site)	4,950		(4,950)	4,950	(4,950)
	MPSA No. 259-2007-XIII (SMR) AMENDED II	Adnama Mining Resources, Inc.	Local business tax (mine site)	-	4,257	4,257	-	-
	MPSA No. 072-97-XIII- SMR	Pacific Nickel Philippines Inc	Local business tax (mine site)	-	108,000	108,000	108,000	-

				Real property tax - Basic (mine site)	-	946,388	946,388	946,388	-
				Real property tax - SEF (mine site)	-	630,925	630,925	630,925	-
	Tagana-an	MPSA No. 246-2007- XIII-SMR	Hinatuan Mining Corporation	Local business tax (mine site)	15,332,200		(15,332,200)	15,332,200	(15,332,200)
				Real property tax - Basic (mine site)	186,929		(186,929)	186,929	(186,929)
				Real property tax - SEF (mine site)	113,024		(113,024)	113,024	(113,024)
Surigao del Sur	Carrascal	MPSA No. 018-093-XI (SMR)	CTP Constuction & Mining Corporation	Local business tax (mine site)	32,000,00 0	32,000,000	-	32,000,000	-
				Real property tax - Basic (mine site)	253,452		(253,452)	-	-
				Real property tax - SEF (mine site)	264,403		(264,403)	-	-
		MPSA NO. 243-2007- XIII-SMR	Carrascal Nickel Corporation	Local business tax (head office)	65,575,798	65,536,693	(39,105)	-	-
				Real property tax - Basic (head office)	276,212		(276,212)	-	-
		MPSA NO. 016-93-XIII	Marcventures Mining and	Local business tax (mine site)	-	8,844,595	8,844,595	-	-

**Development
Corporation**

Subtotal - Region XIII - Caraga					515,904,353	331,031,179	(184,873,174)	295,248,272	(68,184,398)
Subtotal - Metallic mining					232,915,966	560,001,204	(672,914,762)	766,958,296	(322,098,301)
Non-metallic mining									
Region I - Ilocos Region									
Other non-metallic mines	Pangasinan	Mangatarem	200-2004-I	Heirs of Elias E. Olegario	Local business tax (head office)	31,004	(31,004)	31,004	(31,004)
					Real property tax - Basic (head office)	28,987	(28,987)	28,987	(28,987)
					Real property tax - SEF (head office)	28,987	(28,987)	28,987	(28,987)
Subtotal - Region I - Ilocos Region					88,978	-	(88,978)	88,978	(88,978)
Region III - Central Luzon									
Limestone	Bulacan	Norzagaray	MPSA No. 026-94-III	Republic Cement and Building Materials, Inc.	Local business tax (mine site)	12,132,539	-	(12,132,539)	-
					Real property tax - Basic (mine site)	40,586,493	171,371	(40,415,123)	-

					Real property tax - SEF (mine site)	40,586,493	171,371	(40,415,123)	-	-
			MPSA No. 056-96-III	Republic Cement Land & Resources	Local business tax (mine site)	194,549		(194,549)	194,549	(194,549)
					Real property tax - Basic (mine site)	1,866,103		(1,866,103)	-	-
					Real property tax - SEF (mine site)	1,866,103		(1,866,103)	-	-
Other non-metallic mines	Bulacan	San Ildefonso	MPSA No. 181-2002-III	Eagle Cement Corporation	Local business tax (mine site)	20,089,076		(20,089,076)	20,089,076	(20,089,076)
					Real property tax - Basic (mine site)	100,829,132		(100,829,132)	100,829,132	(100,829,132)
					Real property tax - SEF (mine site)	100,829,132		(100,829,132)	100,829,132	(100,829,132)
Subtotal - Region III - Central Luzon						318,979,622	342,741	(318,636,881)	221,941,890	(221,941,890)
NCR - National Capital Region										
Limestone	Metro Manila	Makati City	MPSA No. 030-95-VII	Lazi Bay Resources Development, Inc.	Local business tax (head office)	17,063		(17,063)	17,063	(17,063)
		Taguig City	MPSA No. 138-99-IV	Republic Cement &	Local business tax (head office)	3,641,847		(3,641,847)	-	-

			MPSA No. 056-96-III	Building Materials, Inc. Republic Cement Land & Resources Rio Tuba Nickel Mining Corporation	Local business tax (head office)	385,814		(385,814)	385,814	(385,814)
			MPSA 213- 2005-IVB		Local business tax (head office)	184,156		(184,156)	-	-
					Real property tax - Basic (head office)	1,381,021		(1,381,021)	-	-
					Real property tax - SEF (head office)	1,381,021		(1,381,021)	-	-
Other non- metallic mines	Metro Manila	Mandaluyon g	MPSA No. 181-2002-III	Eagle Cement Corporation	Local business tax (head office)	5,620,505		(5,620,505)	5,620,505	(5,620,505)
Subtotal - NCR - National Capital Region Region IVA - CALABARZON						12,611,428	-	(12,611,428)	6,023,381	(6,023,381)
Basalt	Rizal	Angono	MPSA No. 32- 95-IV and MPSA No. 55- 96-IV	Concrete Aggregates Corporation	Local business tax (mine site)	5,327,104		(5,327,104)	-	-
					Real property tax - Basic (mine site)	4,478,003	2,183,420	(2,294,583)	4,478,003	(2,294,583)
					Real property tax - SEF (mine site)	4,478,003	2,183,420	(2,294,583)	4,478,003	(2,294,583)

		Antipolo City	202-2004-IV	Hardrock Aggregates, Inc.	Local business tax (mine site)	131,473		(131,473)	131,473	(131,473)
					Real property tax - Basic (mine site)	110,787		(110,787)	110,787	(110,787)
					Real property tax - SEF (mine site)	55,494		(55,494)	55,494	(55,494)
		Montalban	MPSA No. 239-2007-IV	Montalban Millex Aggregate Corporation	Local business tax (mine site)	73,274		(73,274)	73,274	(73,274)
					Real property tax - Basic (mine site)	784,747		(784,747)	-	-
Limestone	Batangas	Taysan	MPSA-29-95-IV	Republic Cement and Building Materials, Inc.	Local business tax (mine site)	7,358,523	7,358,523	-	7,358,523	-
					Real property tax - Basic (mine site)	24,805,785	24,802,658	(3,127)	24,805,785	(3,127)
					Real property tax - SEF (mine site)	24,805,785	24,802,658	(3,127)	24,805,785	(3,127)
	Rizal	Antipolo	MPSA -124-98-IV	Island Quarry and Aggregates Corporation	Local business tax (mine site)	1,261,410	-	(1,261,410)	1,261,410	(1,261,410)
					Real property tax - Basic (mine site)	4,463,397	2,725,971	(1,737,426)	4,463,397	(1,737,426)

				Republic Cement and Building Materials, Inc.	Real property tax - SEF (mine site)	2,253,803	1,227,053	(1,026,750)	2,253,803	(1,026,750)
		Teresa	MPSA No. 138-99-IV	Republic Cement and Building Materials, Inc.	Local business tax (mine site)	9,142,183	-	(9,142,183)	-	-
					Real property tax - Basic (mine site)	22,315,216	21,462,023	(853,193)	-	-
					Real property tax - SEF (mine site)	22,315,216	21,462,023	(853,193)	-	-
Other non-metallic mines	Rizal	Antipolo City	MPSA No. 064-96-IV / MPSA No. 075-97-IV / MPSA No. 088-97-IV	Rapid City Realty and Development Corporation	Local business tax (head office)	985,393	492,697	(492,697)	492,697	-
			MPSA No. 087-97-IV		Real property tax - Basic (head office)	454,384	359,405	(94,980)	359,405	-
					Real property tax - SEF (head office)	454,384	255,217	(199,168)	255,217	-
		Teresa	MPSA No. 074-97-IV	Rapid City Realty and Development Corporation	Local business tax (mine site)	249,717	-	(249,717)	-	-
					Real property tax - Basic (mine site)	156,356	156,356	-	156,356	-

					Real property tax - SEF (mine site)	156,356	156,356	-	156,356	-
Subtotal - Region IVA - CALABARZON						136,616,795	109,627,779	(26,989,016)	75,695,767	(8,992,034)
Region IVB - MIMAROPA										
Limestone	Palawan	Bataraza	MPSA 213- 2005-IVB	Rio Tuba Nickel Mining Corporation. NM	Local business tax (mine site)	5,210,231		(5,210,231)	-	-
					Real property tax - Basic (mine site)	1,381,021		(1,381,021)	-	-
					Real property tax - SEF (mine site)	1,381,021		(1,381,021)	-	-
Subtotal - Region IVB - MIMAROPA						7,972,274	-	(7,972,274)	-	-
Region V - Bicol Region										
Limestone	Albay	Camalig	MPSA No.146-99-V	Ibalong Resources and Development Corporation	Local business tax (head office)	456,577		(456,577)	-	-
					Real property tax - Basic (head office)	128,783		(128,783)	128,783	(128,783)
					Real property tax - SEF (head office)	128,783		(128,783)	128,783	(128,783)

Subtotal - Region V - Bicol									
Region					714,142	-	(714,142)	257,565	(257,565)
Region VII - Central Visayas									

Limestone	Cebu			Republic Cement & Building Materials, Inc.	Local business tax (mine site)				
		Danao City	MPSA No. 132-99-VII		3,644,287		(3,644,287)	-	-
					Real property tax - Basic (mine site)	1,990,546	(1,990,546)	-	-
					Real property tax - SEF (mine site)	1,990,546	(1,990,546)	-	-
		Naga City	MPSA no. 013-93-VII; MPSA No. 093-97-VII; MPSA no. 286-2009-VII	Apo Land and Quarry Corporation	Local business tax (head office)	3,164,670	-	(3,164,670)	-
					Real property tax - Basic (head office)	2,516,613	1,157,172	(1,359,441)	2,516,613
					Real property tax - SEF (head office)	2,516,613	1,156,172	(1,360,442)	2,516,613
		San Fernando	MPSA 205- 2004-VII	Solid Earth Development Corporation	Local business tax (head office)	2,650,610		(2,650,610)	-
					Real property tax - Basic (head office)	5,876,707		(5,876,707)	-

Other non-metallic mines	Siquijor	Lazi	MPSA No. 030-95-VII	Lazi Bay Resources Development , Inc.	Real property tax - SEF (head office)	5,876,707		(5,876,707)	-	-
					Local business tax (mine site)	46,917		(46,917)	46,917	(46,917)
					Real property tax - Basic (mine site)	792,331		(792,331)	792,331	(792,331)
	Cebu	Alcoy	MPSA NO. 208-2005-VII	Dolomite Mining Corporation	Real property tax - SEF (mine site)	792,331		(792,331)	792,331	(792,331)
					Local business tax (mine site)	575,580	575,580	-	575,580	-
					Real property tax - Basic (mine site)	130,825	123,919	(6,906)	130,825	(6,906)
		Dalaguete	MPSA NO. 208-2005-VII	Dolomite Mining Corporation	Real property tax - SEF (mine site)	130,825	123,919	(6,906)	130,825	(6,906)
					Real property tax - Basic (mine site)	21,559		(21,559)	21,559	-
					Real property tax - SEF (mine site)	21,559		(21,559)	21,559	-
					Local business tax (mine site)	432,803		(432,803)	432,803	(432,803)
Mandaue	MPSA NO. 194-2004-VII	JLR Construction and Aggregates, Inc.								

			Real property tax - Basic (mine site)	126,174	(126,174)	126,174	(126,174)
			Real property tax - SEF (mine site)	97,057	(97,057)	97,057	(97,057)
		JLR Construction and Aggregates, Inc.					
Naga City	MPSA NO. 194-2004-VII		Local business tax (mine site)	392,351	(392,351)	392,351	(392,351)
			Real property tax - Basic (mine site)	70	(70)	70	(70)
			Real property tax - SEF (mine site)	70	(70)	70	(591,961)
		JLR Construction and Aggregates, Inc.					
Talisay	MPSA NO. 194-2004-VII		Local business tax (head office)	591,961	(591,961)	591,961	(591,961)
			Real property tax - Basic (head office)	31,233	(31,233)	31,233	(31,233)
			Real property tax - SEF (head office)	31,233	(31,233)	31,233	(31,233)

Subtotal - Region VII - Central Visayas				34,442,179	3,136,762	(31,305,417)	9,248,106	(6,660,118)
Subtotal - Non-metallic mining				511,425,418	113,107,282	(398,318,136)	313,255,687	(243,963,966)
Oil and gas								

NCR - National Capital Region	Metro Manila	Makati City	Galoc Production SPC	SC 14C	Local business tax (head office)	1,071,365	(1,071,365)			
Subtotal - Oil and gas						1,071,365	-	1,071,365	-	
Total						1,745,412,748	673,108,486	(1,072,304,262)	1,080,213,984	(566,062,266)

a. Incomplete data submitted by BLGF

The different LGUs use ENRDMT to report their collections, and BLGF generates the data using the same system. Although a reporting system exists, the reported transactions remain incomplete mainly due to non-submission and/or incorrect submission of the different LGUs into the system. For instance, only one (1) or two (2) quarterly payments were disclosed in the report submitted by BLGF for participating projects that availed of the quarterly payments for local business tax and real property tax. There were also cases wherein the participating project was able to provide multiple official receipts (OR) for real property tax. At the same time, only one was listed in the data submitted by BLGF, and the OR number indicated is the same as the OR number for the local business tax, which does not and should not happen.

Another possible reason mentioned by the MSG is boundary disputes. This can create challenges for mining companies when reporting to local government units, leading to unrecorded receipts. These disputes often result in ambiguity and uncertainty about the jurisdiction to which payments or taxes should be allocated. The lack of clear delineation may cause delays or disputes in the reporting process, hindering the accurate recording of financial transactions. This situation can impede transparency, accountability, and the proper distribution of revenues to the relevant local government units. Still, this reason needs to be further investigated.

b. Misclassification of payments

Some participating projects included other administrative and regulatory fees as part of local business tax. These were disposed of during the validation of supporting documents.

c. Absence of supporting documents

Like the excise tax and final withholding tax, the volume of transactions for real property tax incurred in the mine site has hindered the participating projects' production of the documents. The remaining variances were due to the absence of supporting documents.

MGB

Mining companies pay taxes and fees directly to the LGUs, including royalty payments. Section 82 of the Philippine Mining Act of 1995 (RA 7942) and Section 290 of the Local Government Code (LGC) indicate that the LGU's share in royalty payments on mineral reservations is 40% of the 90% of the balance after 10% of the payment goes to a special account in the General Fund (Fund 151) which is appropriated annually for the operating expenses of the DENR-MGB.

Section 5 of RA 7942 also stipulates that 10% of the amount collected will accrue to the MGB for "special projects and other administrative expenses related to the exploration and development of other mineral reservations." The other 90% will be divided between the national government (60%) and the local government units (40%) where the minerals are located.

Table II-52. Summary of discrepancies for MGB revenue streams

	Project amount	Government agency amount	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation	% Variance
Metallic mining						
Royalty on mineral reservation	2,341,957,417	2,364,081,575	22,124,157		22,124,157	1%
Others (e.g. penalties, fines, etc.)	26,566,048	-	(26,566,048)	2,364,850,999	2,338,284,950	#DIV/0!
Total - Metallic mining	2,368,523,466	2,364,081,575	(4,441,891)	2,364,850,999	2,360,409,108	100%
Non-metallic mining						
Royalty on mineral reservation	-	-	-	-	-	-
Others (e.g. penalties, fines, etc.)	35,288	-	(35,288)	-	(35,288)	-
Total - Non-metallic mining	35,288	-	(35,288)	-	(35,288)	-!
Total - Gas and oil	2,368,558,753	2,364,081,575	(4,477,179)	2,364,850,999	2,360,373,820	

a. Timing difference

On the initial variance noted, the most common cause pertains to the timing of recognizing mineral reservation royalties. MGB and some projects included royalties for prior years not covered by the report's scope but were only paid in 2021.

PPA

Table II-53. Summary of discrepancies for PPA revenue streams

	Project amount	Government agency amount	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Metallic mining					
Wharfage fees	326,404,285	297,421,971	(28,982,314)	318,731,216	289,748,902
Total - Metallic mining	326,404,285	297,421,971	(28,982,314)	318,731,216	289,748,902
Non-metallic mining					
Wharfage fees	19,117,524	47,500,412	28,382,888	47,500,413	75,883,301
Total - Non-metallic mining	19,117,524	47,500,412	28,382,888	47,500,413	75,883,301
Gas & oil					
Wharfage fees	94,739	18,936	(75,804)	18,936	(56,868)
Total - Gas & oil	94,739	18,936	(75,804)	18,936	(56,868)
Total	345,616,549	344,941,319	(675,230)	366,250,564	365,575,335

a. Improper accomplishment of the reporting template

Some participating projects reported wharfage payments but not necessarily paid to PPA, and the reported amount is net of VAT and withholding tax. Most of these were disposed of by obtaining supporting documents from the projects. The remaining variances were due to the absence of supporting documents.

NCIP

Table II-54. Summary of discrepancies for NCIP revenue streams

	Project amount	Government agency amount	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation	% Variance
Metallic mining						
Nickel						
Royalty for IPs	780,705,540	176,566,063	(604,139,478)	803,360,195	(626,794,132)	-80%
Gold / Silver / Copper						
Royalty for IPs	150,446,750	16,555,180	(133,891,570)	157,023,331	(140,468,152)	-93%
Total - Metallic mining	931,152,290	193,121,243	(738,031,048)	960,383,526	(767,262,284)	-82%
Limestone						
Royalty for IPs	1,959,435	63,370,130	61,410,695	63,370,130	-	0%
Total - Metallic mining	933,111,725	256,491,373	(676,620,352)	1,023,753,656	(767,262,284)	-82%

a. Partial information about royalty payments to IP in the Head Office

The NCIP partially submitted data because information is not readily available at the central office. The data is sourced from various regional offices of NCIP and subsequently consolidated to determine the reconciled amount.

b. Non-submission of supporting documents

Some amounts could not be validated due to a lack of supporting documents to reconcile amounts disclosed by participating projects.

VARIANCE SUMMARY

SUMMARY OF VARIANCES PER AGENCIES	Project amount	Government agency amount	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
BIR					
Corporate income tax	11,316,371,186	10,783,060,430	(533,310,756)	10,878,043,408	(94,982,978)
Excise tax on minerals	5,549,811,536	6,218,845,421	669,033,885	6,235,986,850	(17,141,429)
Output VAT	5,639,253,285	6,433,690,156	794,436,871	6,457,208,008	(23,517,852)

Withholding tax - Foreign shareholder dividends	355,851,746	56,393,248	(299,458,498)	56,393,248	-
Withholding tax - Profit remittance to principal	951,699,122	-	(951,699,122)	-	-
Withholding tax - Royalties to claim owners	264,703,837	108,417,646	(156,286,191)	108,717,685	(300,039)
Withholding tax - Other Final	745,582,400	1,870,124,681	1,124,542,280	1,984,029,224	(113,904,543)
Withholding Tax - Expanded	2,381,948,285	1,689,485,361	(692,462,924)	1,925,253,685	(235,768,324)
Withholding Tax - Compensation	1,432,210,577	1,122,952,552	(309,258,025)	1,191,520,949	(68,568,398)
Withholding Tax - Other Taxes	360,904,618	121,314,603	(239,590,016)	121,305,032	9,571
Subtotal	28,998,336,593	28,404,284,097	(594,052,496)	28,958,458,089	(554,173,992)
BOC					
Customs & Duties	155,879,245	159,714,526	3,835,282	163,645,020	(3,930,494)
VAT on imported materials and equipment	1,027,643,977	1,828,690,783	801,046,807	1,854,324,093	(25,633,310)
Excise Tax on Imported Goods	64,024,436	120,232,771	56,208,335	120,232,772	(0)
Subtotal	1,247,547,658	2,108,638,081	861,090,423	2,138,201,885	(29,563,804)
LGU					
Local business tax	1,071,056,854	444,107,566	(626,949,289)	869,257,013	(425,149,447)
Real property tax - Basic	353,783,664	118,358,452	(235,425,212)	318,343,458	(199,985,006)
Real property tax - SEF	320,572,230	121,408,630	(199,163,600)	306,231,089	(184,822,459)
Mayor's Permit	20,330,135	19,370,102	(960,032)	14,275,864	5,094,238
Community Tax	677,233	137,219	(540,014)	356,307	(219,088)

Occupation Fees	20,146,567	7,664,384	(12,482,183)	14,776,152	(7,111,768)
Other Taxes	58,708,037	358,902,496	300,194,459	257,036,146	101,866,351
Subtotal	1,845,274,721	1,069,948,849	(775,325,871)	1,780,276,029	(710,327,180)
MGB					
Royalty on mineral reservation	2,341,957,417	2,364,081,575	22,124,157	2,361,019,631	3,061,944
Others (e.g. penalties, fines, etc.)	26,601,336	-	(26,601,336)	3,831,368	(3,831,368)
Subtotal	2,368,558,753	2,364,081,575	(4,477,179)	2,364,850,999	(769,424)
PPA					
Wharfage Fees	345,616,549	344,941,319	(675,230)	366,250,564	(21,309,245)
NCIP					
Royalty for IPs	933,111,725	256,491,373	(676,620,352)	1,023,753,656	(767,262,284)
DOE					
Government share from oil and gas production	4,568,343,185	21,138,241,117	16,569,897,932	21,138,241,117	-
GRAND TOTAL	40,306,789,183	55,686,626,411	15,379,837,228	57,770,032,340	(2,083,405,929)

VI. AUDIT PROCEDURES

Participating Projects

Projects that take part in this initiative are required to submit reporting templates that necessitate approval from senior management. These templates are created and endorsed by finance officers responsible for daily transaction recording, financial report preparation, and data compilation. The participating companies use Philippine Financial Reporting Standards (PFRS) or PFRS for Small and Medium-sized

Entities as the accounting framework. These standards align with the International Financial Reporting Standards issued by the International Accounting Standards Board.

As mandated by the SEC, companies must prepare annual financial statements audited by an external auditor and submit them by the 15th of the fourth month following the annual period end. The external audit involves gathering sufficient evidence about the amounts and disclosures in the financial statements, following Philippine Standards on Auditing.

When signing off on the reporting templates, the participating projects assert that the data in these templates represent actual and valid transactions obtained from their records, reconciling with the audited financial statements.

Government Agencies

Government agencies also prepare periodic reports following Philippine Public Sector Accounting Standards. COA conducts audits based on the Government Auditing and Accounting Manual (GAAM) in two phases: an annual financial audit and a monthly review of collections and disbursements. COA's audit procedures primarily focus on ensuring the agreement of collections with remittances to the national treasury.

Reporting templates from government agencies are signed off by the agency head to confirm that reported amounts match actual collections recorded in their accounting system.

All reporting templates from projects and government agencies were verified to comply with the stipulated procedures, considered reliable and comprehensive, with no exceptions identified except for specific gaps outlined as recommendations. These recommendations are limited to administrative functions and do not affect reported revenues.

Companies and government agencies provided certifications in the reporting templates, stating that the signatory is duly authorized and that all submitted information is authentic, complete, and accurate. No exceptions or instances of non-compliance were identified in these processes.

VI. General Findings and Recommendations

Please note the following key reconciliation findings along with actionable recommendations:

- 1. The reconciliation process has revealed discrepancies in the ORE tool concerning the actual payment of various taxes to the Bureau of Internal Revenue (BIR) and other regulatory bodies. Instances of concern include misclassifications, such as the incorrect recording of unsuccessful payments through the Electronic Filing and Payment System (EFPS) platform. These discrepancies are substantial and significantly impact the integrity of the ORE tool, which has already been published for the taxable year 2021.**

Recommendations:

- Strengthen the validation protocols within the ORE tool to prevent misclassifications and inaccurate recordings of payments. This could involve implementing additional checks and validations specifically tailored to transactions made through the Electronic Filing and Payment System (EFPS) platform.
- Establish a routine schedule for comprehensive audits of the ORE tool, with a specific focus on transactions related to payments made to the Bureau of Internal Revenue (BIR) and other regulatory bodies. These audits should verify the accuracy of recorded data and identify and rectify any discrepancies.
- Conduct training sessions for ORE tool users, emphasizing correct recording practices and addressing common pitfalls, such as misclassifications. This training should specifically address transactions through the Electronic Filing and Payment System (EFPS) to ensure accurate and consistent data entry.

- 2. The ORE tool currently displays the estimated excise tax payable. While these are duly accounted for in the Audited Financial Statements (AFS) for the respective taxable year, it is imperative that the recording of excise taxes in the ORE tool does not reflect what has already been paid for the year. The same principle applies to the inclusion of VAT and income tax payables, which should not be consolidated or offset by the prior year's tax credits or payments from the last quarter of the year, especially if reconciled in the subsequent year.**

Recommendations:

- Conduct a comprehensive review of the guidelines for recording excise taxes, VAT, and income tax payables in the ORE tool. Update the guidelines to ensure that these entries accurately reflect the current tax liabilities for the respective taxable year, avoiding consolidation or offsetting with prior-year credits.
- Provide specialized training sessions for users of the ORE tool, focusing on the proper recording practices for excise taxes, VAT, and income tax payables. Emphasize the importance of aligning ORE entries with the actual liabilities for the current taxable year and avoiding any offsetting with prior year credits or payments.

3. Payments of Documentary Stamp Taxes (DST) and other taxes to the BIR and other government agencies often lack accompanying supporting documents in the ORE tool. Certain payments hold substantial value and material significance, underscoring the need for the inclusion of supporting documentation.

Recommendations:

- Implement a more robust documentation protocol for DST payments and other taxes in the ORE tool, ensuring that supporting documents are consistently attached for each transaction.
- Ensure compliance with the documentation protocol, verifying that all substantial payments are accompanied by the necessary supporting documentation.
- Provide regular training sessions and awareness programs to ORE tool users, emphasizing the importance of including supporting documents for payments, especially those of significant value and material significance.
- Establish a periodic review process to assess the effectiveness of the documentation practices within the ORE tool, making adjustments as needed to address any gaps in compliance.

4. Determining the number of registered extractive industries in the Philippines is important for a joint effort to promote open data and transparency. This is seen as a requirement, eliminating the need for waivers from these industries. After the April 15 deadline for ITR, extractive industries should submit AFS with the corresponding ITR. Adhering to standards for open data and transparency.

Recommendations:

- Encourages all registered extractive industries to actively participate in the shared initiative for open data and transparency.
- Implement a streamlined process by eliminating the necessity for waivers from extractive industries and simplifying compliance requirements.
- Emphasize the importance of timely submission by instituting a requirement for all extractive industries to submit AFS alongside the corresponding ITR promptly after the April 15 ITR deadline.

5. As extractive industries actively participate in initiatives promoting open data and transparency and demonstrate a commitment to participating in global endeavors, PH-EITI should undertake a recalibration process. This involves a comprehensive review to determine accurate rates for taxes and licenses, including any necessary adjustments. The refined standards will necessitate extractive industries rigorously following these rates and promptly ensuring adherence.

Recommendations:

- Foster collaboration between PH-EITI and extractive industries by actively involving stakeholders in the recalibration process. Conduct consultations and workshops to gather insights, feedback, and industry perspectives, ensuring a well-rounded approach to determining accurate rates.
- Create transparent and open communication channels between PH-EITI and extractive industries. Regularly update stakeholders on the progress of the recalibration process, share key findings, and provide clarity on the rationale behind any adjustments. This will foster understanding and collaboration.
- Develop and implement training programs for professionals within extractive industries, focusing on recalibrated standards, tax compliance, and the importance of transparency. Equipping industry professionals with the necessary knowledge and skills will facilitate smoother implementation and adherence to the refined standards.

6. Companies use both the cash method of accounting and accrual; the calculation of taxes and licenses may differ between companies. To ensure accurate valuation, it is crucial to refer to the AFS along with the ITR and notes to FS.

Recommendations:

- Advocate for the standardization of reporting practices among companies, encouraging a consistent approach to the use of the Cash Method of Accounting and Accrual. This could involve industry-wide guidelines or best practices to minimize variations in tax and license calculations.
- Implement training programs for financial professionals within companies, focusing on the nuances of valuation using different accounting methods. This will ensure that individuals responsible for financial reporting are well-equipped to handle variations and make informed decisions.
- Introduce a system of regular compliance checks to verify that companies are adhering to the recommended guidelines for valuation. This will help identify any discrepancies early on and allow for corrective measures.
- Engage with relevant regulatory bodies to advocate for clearer regulations or guidelines on the valuation of taxes and licenses, especially in the context of different accounting methods. This collaboration can contribute to a more cohesive and standardized approach across the industry.