

# Feasibility Study:

## MAINSTREAMING EITI DATA IN THE PHILIPPINES

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### 1. BACKGROUND<sup>1</sup>

The Extractive Industries Transparency Initiative (EITI) is an international multi-stakeholder initiative that promotes a global standard for transparency in the oil, gas and mining industries for the open and accountable management and good governance of extractive resources. EITI implementation has two core components:

- **Transparency:** Oil, gas and mining companies disclose information about their operations, including payments to the government; and the government discloses its receipts and other relevant information on the industry. The figures are reconciled by an Independent Administrator, and published annually alongside other information about the extractive industries in accordance with the EITI Standard.
- **Accountability:** A multi-stakeholder group (MSG) with representatives from government, companies and civil society is established to oversee the process and communicate the findings of the EITI report, and promote the integration of EITI into broader transparency efforts in the country.

The EITI Standard encourages MSGs to explore innovative approaches to extending EITI implementation to increase the comprehensiveness of EITI reporting and public understanding of revenues and encourage high standards of transparency and accountability in public life, government operations and in business.

#### 1.1. Systematic disclosure and mainstreaming

EITI has a robust yet flexible methodology for disclosing company payments and government revenues from oil, gas and mining as well as other information about the extractive sector such as information about the legal framework and fiscal regime, licensing practices, state-owned companies, production, exports, etc. Each implementing country creates its own EITI process adapted to the specific needs of the country. This involves defining the scope of information to be published and exploring how disclosure of information about the extractive sector can be integrated into

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<sup>1</sup> Based on the TOR of the Feasibility Study on Mainstreaming EITI Data in the Philippines

government and company portals to complement and strengthen wider efforts to improve extractive sector governance.

Most of the information required by the EITI Standard to be disclosed has been collected and made public through EITI Reports. During the EITI Board meeting in February 2018, the EITI Board agreed a set of recommendations regarding encouraging systematic disclosure. The EITI Standard enables implementing countries to disclose the information required by the EITI Standard through routine government and corporate reporting systems such as websites, annual reports, etc. The EITI Board agreed that *“systematic disclosure should be firmly established as the default expectation, with EITI Reports used to address any gaps and concerns about data quality. Implementing countries could still continue to publish annual EITI reports collating and analysing the information from primary sources in order to make this information more accessible and comprehensible, especially for stakeholders that do not have access to online information”*.

Systematic disclosure means that EITI’s disclosure requirements are met through routine and publicly available company and government reporting. This could include enabling access to EITI data through public financial reporting, annual company or government agency reports, information portals, and other open data and freedom of information initiatives. A key concern will be ensuring that the published data is comprehensive and reliable. This should include an explanation of the underlying audit and assurance procedures that the data has been subject to, with public access to the supporting documentation. Mainstreaming refers to the process for realising this goal, which may include interim measures, pilots, and other capacity building activities.

## **1.2. EITI implementation in the Philippines**

The Philippines was admitted as a candidate country by the EITI International Board on 22 May 2013. Pursuant to the requirement of the 2013 EITI Standard, and after consultation with stakeholders, the Philippine MSG formulated the following goals for EITI implementation that are linked to EITI principles and reflective of national priorities for the extractive industries:

- Show the direct and indirect contribution of extractives to national development;
- Improve public understanding of the management of natural resources and public availability of data;

- Strengthen government systems for natural resource management;
- Create opportunities for dialogue and constructive engagement in natural resource management in order to build trust and reduce conflict among stakeholders; and,
- Pursue and strengthen the extractive sector's contribution to sustainable development.

The legal basis for EITI implementation in the country is found in Section 14 of Executive Order No. 79 (2012), which states the Philippines' commitment to participate in the EITI, and in Executive Order No. 147 (2013), which formally created the Philippine EITI (PH-EITI).

The EITI process in the Philippines is governed by the MSG composed of representatives from the government, namely the Department of Finance (in which the PH-EITI Secretariat is lodged), Department of Environment and Natural Resources, Department of Energy, Department of the Interior and Local Government, and Union of Local Authorities of the Philippines. The civil society is mainly represented by Bantay Kita – Publish What You Pay Philippines, a broad coalition of civil society organizations advocating transparency and accountability. The extractive industries are represented by the Petroleum Association of the Philippines, the Chamber of Mines of the Philippines, and an elected representative from non-associated companies.

The PH-EITI MSG has agreed to implement systematic disclosure and mainstreaming, and has integrated in its programs and work plan steps towards the same.

## **2. THE MAINSTREAMING FEASIBILITY STUDY**

The PH-EITI seeks to institutionalize transparency and accountability in the extractive industries by mainstreaming implementation of EITI in the country. Mainstreaming EITI entails the creation and issuance of policies, and development of web-based systems that will effect systematic disclosure (to replace traditional publication) of data and information about the extractive industries in the country (mining and oil and gas). Extractives data include requirements under the EITI Standard such as contract transparency, company payments to government, beneficial ownership, and data on environment and gender, among others.

In addition, mainstreaming seeks to enhance the role and sustain the operations and activities (data analyses, research, creation of policy recommendations, outreach, and communications) of the Multi-stakeholder Group.

Arguably, mainstreaming extractives transparency has always been part of PH-EITI's purpose and objectives. After all, the mandates of the Multi-stakeholder Group (MSG) under Executive Order No. 147, s. 2013, which created PH-EITI, include ensuring that the initiative is effectively integrated in the government reform agenda and processes, as well as ensuring sustained political commitment and mobilizing resources for its goals and activities (Section 4). Thus, the decision of the Board making systematic disclosure the default expectation is consistent with the direction that EITI implementation has so far taken in the Philippines.

## 2.1. EITI Mainstreaming in Practice

The conduct of the feasibility study is informed and guided by EITI mainstreaming principles and standards<sup>2</sup> that govern the implementation of EITI data disclosure at the country level:

- **'Systematic disclosure'** and **'mainstreaming'** are used interchangeably. They refer to the desired end-state, where the EITI's disclosure requirements are met through **routine and publicly available company and government reporting**. This could include public financial reporting, annual reports, information portals and other open data initiatives. Systematic disclosure is the expectation, with EITI Reports used to provide additional context, collate the sources where systematic disclosures can be found, and address any gaps and concerns about data quality. EITI disclosure requirements can be met by referencing publicly available information and/or data collected as part of EITI implementation.
- Mainstreaming EITI disclosures means that governments and company agencies integrate, or systematically disclose, information covered by [EITI Requirements](#). When countries mainstream, EITI Reports are used as a tool to address gaps in information, if/when needed. EITI Reports can also be used to collate information from the primary sources, with a focus on making this information more understandable to the general public.

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<sup>2</sup> Culled from the EITI Standard 2019 dated June 2019

- *Systematic disclosure* means that government agencies and companies - which would have otherwise provided information to an EITI Report through reporting templates - start providing these disclosures 'at source'; in their own publications and websites.
- In the EITI Standard, most of the 'disclosure-requirements' refer to publication in an *EITI Report*. But the definition of "EITI Report" is very broad, enabling mainstreaming: "*The data [required by the EITI] can be disclosed in the form of an EITI Report, or constitute publicly available information and data gathered or cross-referenced as part of the EITI process*" ([EITI Standard, p. 12](#)).
- Reconciliation of revenues and payments by an Independent Administrators (IAs) is the exception, until the multi-stakeholder groups (MSGs) agrees that routine disclosure is performed in enough detail, and that it is subject to a "... *credible, independent audit applying international standards ...*" ([EITI Standard, p. 26](#)).

A mainstreaming toolkit<sup>3</sup> was developed to provide a step-by-step guide for the the assessment of the feasibility of systematic disclosure of EITI data against reporting standards for 2019. The mainstreaming tool assists to answer the following two questions (i) *are the disclosures commensurate with what is required by the EITI Standard?*; and, (ii) *what is missing to comply with the EITI Standard?*

For each of the EITI data requirements the tool assesses the feasibility of mainstreaming data through the following four (4) major steps:

Step 1: What is required to be disclosed in your country?

Step 2: List what is disclosed and by what agency/company?

Step 3: Then distinguish between government and companies, and assess / do the following:

- Is the information comprehensive and detailed enough?
- Is the information reliable? Is it quality assured?
- How quickly and how often is it published and/or updated?

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<sup>3</sup> Culled from the Toolkit for Mainstreaming EITI Disclosures

Step 4: Assessment: What deviates from the EITI Standard? Where are the gaps?

## **2.2. Objectives of the Mainstreaming Feasibility Study**

The Mainstreaming Feasibility Study aims to inform the PH-EITI and EITI implementing agencies how EITI can be systematically disclosed. Specifically, the study aims to:

- Assess to what extent information that is required in the EITI Standard, or is otherwise relevant for achieving the objectives outlined in the MSG's work plan, is already made publicly available in governmental and corporate systems;
- Outline any barriers or gaps in timely, comprehensive and reliable disclosures, as well as technical or financial support needs;
- Document stakeholders' views and willingness to embed EITI [processes and] disclosures in governmental and corporate systems; and,
- Propose a roadmap/work plan/action steps for embedding EITI disclosures and the process for future EITI implementation. This should include specific activities, responsible parties, timelines, resource and technical assistance needs.

The Feasibility Study is divided into two (2) Phases. This report covers the first phase of the undertaking that covers the development of work plan, methodology, and outline of the study; stakeholder consultations; as well as the production of the initial draft.

## **2.3. Process and Methodology**

A combination of key informant interviews (KIIs) and conduct of focused group discussions (FGD) among key government implementing agencies as well as stakeholders have been undertaken using semi-structured interview questions to gather pertinent data and information to achieve the objectives of the feasibility study.

A roundtable discussion was also organized and was attended by the members of the MSG as well as representatives from the various government implementing agencies and the PH-EITI Secretariat. The roundtable discussion provided the venue

to gather feedback and perspective of the various stakeholders on the current status of EITI data disclosures, identify challenges / gaps and gather recommendations on how to address gaps in order to meet EITI reporting standards.

The interview / FGDs were conducted with government implementing agencies and guided by the following questions:

- a. What is the mandate of your agency in terms of generating data / information on the extractive industry? Please cite specific legal / policy framework. (request for copy)
- b. How is extractive / mining data generated in your agency? Is there a particular unit that takes charge of this? Please describe and provide details. How is extractive / mining data received by your agency?
- c. What are the extractive industry data and information that are generated by your agency? How is the data / information generated? What are the sources? How long does it take to generate the information?
- d. How is the data / information validated? How long is the validation process?
- e. Are the data / information made public? How? Is there an online platform? If none, how can the data be accessed? Is it open data?
- f. Are the data / information generated periodically? How often?
- g. Are there other government offices / private organizations that request this data from your office?
- h. Do you have policy/mechanism for data integrity/protection?
- i. What are the challenges your agency face in terms of data generation and public disclosure? What are the actions being undertaken to address them?
- j. What are your recommendations / suggestions or assistance do you need (policy, procedures, process, resources) to be able to effectively and efficiency generate and publicly disclose extractive industry data?

An FGD was also conducted with representatives from the PH-EITI Secretariat as well as the consultants involved in the preparation of the country report to get perspectives on the quality of available data and challenges of data collection and validation. The FGD was guided by the following questions:

- a. How would you assess the process of data collection and the quality of extractive data received?
- b. Based on your experience in the preparation of the PH EITI Report/s, how can the process of data collection and reporting be improved?
- c. Kindly describe the process of data reconciliation and validation? How do you think it could be improved?
- d. How do you envision the process of mainstreaming given your appreciation of where we are at the moment in terms of data disclosure?

### **3. INITIAL FINDINGS**

#### **3.1. Overall Assessment of EITI Data Disclosure**

Of the 25 disclosures required by the 2019 EITI Standard, nine (9) requirements are not applicable and Philippine government needs to report on sixteen (16) of the EITI data requirements. Based on the initial assessment of government implementing agencies, one (1) disclosure were assessed as “mainstreamed” (marked in green), nine (9) are “partially mainstreamed” (in yellow) and six (6) needs improvement (red). The definitions are as follows:

- Mainstreamed (green) means that the information is (i) comprehensive and available in government websites in open and disaggregated data formats, (ii) reliable and validated, and (iii) current and regularly updated.
- Partially mainstreamed (yellow) means that data are (i) available in the agency but are not disclosed and made public in any website; (ii) need to be requested from



the agency to be able to gain access; (iii) reliable and validated; and, (iv) updated regularly.

- Needs improvement (red) means that (i) data are not comprehensive, disaggregated and in open data format; (ii) not disclosed publicly in any government website; (iii) not collected regularly and are not up to date; and, (iv) gaps in data quality assurance.

Table 1 summarizes the assessment of the systematic disclosure of EITI data based on the general description of the level of mainstreaming provided above.

**Table 1. Overall Assessment of EITI Data Disclosure**

Assessment	2019 EITI Data Requirements
<b>Mainstreamed (1)</b>	2.4. Contracts
<b>Partially Mainstreamed (9)</b>	2.1. Legal framework and fiscal regime
	2.2. Contracts and license allocations
	3.1. Exploration
	3.2. Production
	3.3. Exports
	4.1. Comprehensive disclosure of taxes and revenue
	4.6. Subnational payments
	5.2. Subnational transfers
<b>Needs Improvement (6)</b>	6.3. Contribution of the extractive sector to the economy
	2.3. Register of Licenses
	2.5. Beneficial Ownership
	5.1. Distribution of extractive industry revenues
	5.3. Revenue management and expenditures
	6.1. Social and environmental expenditures by companies
6.4. Environmental impact of extractive activities	

### 3.2. Assessment Based on EITI Mainstreaming Tool

The assessment of the current level of data disclosure is provided in Table below. The data is based on the key informant interviews and the roundtable discussion that were conducted with the various implementing agencies. These were complemented by review of existing studies and available secondary data as well as supplemented by website searches to check the availability of EITI data requirements online and other web-based platforms. Table 2 provides more details of the results of these various complementary activities to collect data. Please refer to Annex 1 for additional information.

**Table 2. Assessment of Data Disclosure by Implementing Agencies**

EITI Requirement	Website	Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
2.1. Legal Framework and Fiscal Regime	<a href="https://www.officialgazette.gov.ph/">https://www.officialgazette.gov.ph/</a>  N.B. No other government portal houses the laws of the Philippines relative to the extractive industries.		Not Applicable			No single government or agency portal contains all the relevant laws, policies, regulations, and supporting information for extractives data.  These are lodged within the relevant government agencies mandated to implement the respective laws.
	MGB Rules and Regulations: <a href="http://databaseportal.mgb.gov.ph/#/public/documents/AD/Rules%20and%20Regulations">http://databaseportal.mgb.gov.ph/#/public/documents/AD/Rules%20and%20Regulations</a>  MGB Central Database: <a href="http://databaseportal.mgb.gov.ph/#/public">http://databaseportal.mgb.gov.ph/#/public</a>	MGB - DENR	PDF in mixed format, some machine readable (available as text), most are machine unreadable  Unreliable or limited search capacity  Data not linked to relevant/related information	Data is organized according to type and date of issuance	Latest rules and regulations posted	Possible conflicts with the implementation of mining, forestry and some environmental laws as cited by case studies written by think tanks and multilateral agencies.
	<a href="https://emb.gov.ph/laws-and-policies-environmental-impact-assessment">https://emb.gov.ph/laws-and-policies-environmental-impact-assessment</a>  Philippine Environmental Impact Statement Online <a href="http://eiais.emb.gov.ph/internal/login.aspx">http://eiais.emb.gov.ph/internal/login.aspx</a> (requires login access)	EMB-DENR	PDF in mixed format, some machine readable, some scanned  No search function  Data not linked to relevant/related information	Data is organized according to type and date of issuance	Latest rules and regulations posted	Possible conflicts with the implementation of mining, forestry and some environmental laws as cited by case studies written by think tanks and multilateral agencies.
	Philippine Conventional Energy Contracting Program (PCECP) <a href="https://www.doe.gov.ph/pcecp">https://www.doe.gov.ph/pcecp</a>  Subsection on Oil/Gas <a href="https://www.doe.gov.ph/laws-rules-regulations-petroleum">https://www.doe.gov.ph/laws-rules-regulations-petroleum</a> under the Menu Item, "5th Philippine Energy Contracting Round (PERC5)"  Oil Fiscal Terms <a href="https://www.doe.gov.ph/pcecp?q=pcecp/fiscal-terms">https://www.doe.gov.ph/pcecp?q=pcecp/fiscal-terms</a>	DOE	Data conforms to standard, but not disaggregated and utilizable to the extent required by EITI standards	Data is organized according to type and date of issuance	Latest rules and regulations posted	<a href="http://www.doe.gov.ph/laws-and-issuances/compendium-energy-regulation-laws-circulars-and-other-issuances">http://www.doe.gov.ph/laws-and-issuances/compendium-energy-regulation-laws-circulars-and-other-issuances</a>  - PDF in mixed format, some machine readable, some scanned - limited search capacity - data not linked to relevant/related information
	<a href="https://www.doe.gov.ph/coal">https://www.doe.gov.ph/coal</a> is layered under the Menu Item, "5th Philippine Energy	DOE	Data conforms to standard, but not disaggregated and utilizable to the extent required by EITI	- PERC5 Figures and Maps section feature 2013, 2014, and 2015 data (no	Latest rules and regulations posted	

EITI Requirement	Website	Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
	Contracting Round (PERC5)  Coal Fiscal Terms <a href="https://www.doe.gov.ph/pcecp?q=pcecp/coal/fiscal-legal/fiscal-terms">https://www.doe.gov.ph/pcecp?q=pcecp/coal/fiscal-legal/fiscal-terms</a>  <a href="http://www.doe.gov.ph/laws-and-issuances/compendium-energy-regulation-laws-circulars-and-other-issuances">http://www.doe.gov.ph/laws-and-issuances/compendium-energy-regulation-laws-circulars-and-other-issuances</a>		standards	indication if this is current) - dead link to coal-related laws, rules and regulations		
<b>2.2. Contracts and License Allocations</b>	<a href="http://databaseportal.mgb.gov.ph/#/public/documents/AD/Rules%20and%20Regulations">http://databaseportal.mgb.gov.ph/#/public/documents/AD/Rules%20and%20Regulations</a>	MGB-DENR	In scanned PDF format; limited and unreliable search function;	Data is organized according to type and date of issuance	Latest rules and regulations posted	
	<a href="https://mgb.gov.ph/2015-05-13-01-44-56/2015-05-13-01-46-18/2015-05-13-02-17-43">https://mgb.gov.ph/2015-05-13-01-44-56/2015-05-13-01-46-18/2015-05-13-02-17-43</a>	MGB-DENR	Maps in scanned PDF format		Updated for 2020; historical data not shown	
	<a href="https://mgb.gov.ph/2015-05-04-07-00-12/2015-06-05-05-48-55">https://mgb.gov.ph/2015-05-04-07-00-12/2015-06-05-05-48-55</a>	MGB-DENR	Does not inform about timelines, standards, approvals criteria and awarding process. Data is not linked to relevant information.	Assumed as relevant and current	Assumed as current	
	<a href="https://mgb.gov.ph/2015-05-13-01-44-56/2015-05-13-01-46-18/2015-05-13-02-16-13">https://mgb.gov.ph/2015-05-13-01-44-56/2015-05-13-01-46-18/2015-05-13-02-16-13</a>	MGB-DENR	Does not inform about timelines, standards, approvals criteria and awarding process. Data is not linked to relevant information		Updated as of Nov 2020	
	<a href="http://www.doe.gov.ph/laws-and-issuances/compendium-energy-regulation-laws-circulars-and-other-issuances">http://www.doe.gov.ph/laws-and-issuances/compendium-energy-regulation-laws-circulars-and-other-issuances</a>	DOE	Data conforms to standard, but not disaggregated and utilizable to the extent required by EITI standards		Updated for 2020	
	<a href="https://www.doe.gov.ph/pcecp">https://www.doe.gov.ph/pcecp</a> <a href="https://www.doe.gov.ph/guidelines-petroleum">https://www.doe.gov.ph/guidelines-petroleum</a> <a href="https://www.doe.gov.ph/coal-guidelines">https://www.doe.gov.ph/coal-guidelines</a> <a href="https://www.doe.gov.ph/evaluation-criteria-0">https://www.doe.gov.ph/evaluation-criteria-0</a>	DOE	Data conforms to standard, but not disaggregated and utilizable to the extent required by EITI standards			Navigation difficulty within portal
<b>2.3. Register of Licenses</b>	<a href="https://mgb.gov.ph/2015-05-13-01-44-56/2015-05-13-01-46-18/2015-06-03-03-42-49">https://mgb.gov.ph/2015-05-13-01-44-56/2015-05-13-01-46-18/2015-06-03-03-42-49</a>	MGB-DENR	Data conforms to standard, but not disaggregated and utilizable to the extent	Data seem reliable, as it is published by a competent govt	MPSAs ( as of Sep 2020) FTAAs (as of Oct 2020)	Does not link data to any relevant guidance, documentation, visualizations, or analyses.

EITI Requirement	Website	Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
			required by EITI standards	authority  Transparency about data collection, standards, and publishing processes unknown	MPPs (as of Sep 2020) EPs (as of Sep 2020)  Updated for 2020; historical data not shown	Data not easy to compare within and between sectors, across geographic locations, and over time.
	<a href="https://www.doe.gov.ph/energy-resources?q=energy-resources/sc-operators">https://www.doe.gov.ph/energy-resources?q=energy-resources/sc-operators</a>	DOE	License information not disclosed	License information not disclosed	March 2018 data	Only listed the ff: - Service Contract # (Location) - Name of Contractor - Contact Person - Address - Contact #
	<a href="https://www.doe.gov.ph/energy-resources?q=energy-resources/coc">https://www.doe.gov.ph/energy-resources?q=energy-resources/coc</a>	DOE	No data	No data	No data	Heavy drilling down required, not easily accessible from main interface
<b>2.4. Contracts</b>	<a href="http://contracts-eiti.dof.gov.ph">http://contracts-eiti.dof.gov.ph</a>	PH-EITI, with data from MGB and DOE	Full-text copy of Mining and some Hydrocarbon contracts provided; including related documents such as SDMPs, environmental monitoring reports, etc.	The contracts portal was created by PH-EITI with support from the Natural Resource Governance Institute. The site is searchable, and documents are machine readable.	As of March 2020, the PH-EITI contracts portal contained 142 contracts pertaining to the extractives sector.  Does it represent complete / total # of contracts?  N.B. Latest reports show 2015 data and earlier (not updated)	Possible migration to a central platform for government-disclosed data is under discussion.  Only three (3) companies associated with hydrocarbon resources are listed on the portal.
<b>2.5. Beneficial Ownership</b>	<a href="https://www.sec.gov.ph/online-services/sec-i-view">https://www.sec.gov.ph/online-services/sec-i-view</a>  (currently offline)  The SEC I-View enables the public to gain access to company records and reports filed with the SEC, including audited financial reports, GIS, and periodic reports by listed companies.	SEC	"Beneficial owners" are classified into nine (9) categories* and identified through a three-tiered approach based mainly on a natural person's - <i>ultimate ownership</i> (Category A); - <i>ultimate control</i> (Category B to H); and - <i>position in the reporting corporation</i> (Category I)	Determining beneficial owners under Category A may prove challenging for publicly listed companies where owners can change daily.  Under Categories B to H (ownership based on ultimate control) subsidiaries with multiple layers of foreign ownership or those with numerous shareholders may find it challenging given that countless individuals may fall under any of the categories	Any update or change to a company's Beneficial Ownership information must be submitted to the SEC no later than seven (7) days for domestic corporations and thirty (30) days for foreign corporations.	The BOD page (as part of the GIS) is not uploaded to the SEC i-View portal due to privacy issues.  However, this policy is without prejudice to access by competent authorities for law enforcement and lawful purposes.  The SEC claims that it can validate the accuracy of the information recorded in the GIS i.e. if the disclosed beneficial owner is correct based on available records.

EITI Requirement	Website	Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
				provided.  It is likely that, for expediency, reporting corporations may directly apply Category I and just report their Board of Directors/Trustees as their beneficial owners.		
(N/A) 2.6. State Participation						
3.1 Exploration	<a href="http://databaseportal.mgb.gov.ph/#/public/mining-tenements?type=EP">http://databaseportal.mgb.gov.ph/#/public/mining-tenements?type=EP</a>	MGB – DENR	The database does not provide details on specific locations and exploration activities. The latest standard requires disclosure of details on activities to identify possible implications like environmental impacts	The data provides the size of the area for exploration but no specific location details (in most cases) – the MGB website has provision for location details but the information is not there	Inconsistent timeliness  There is an MGB directive that all regional director's performance will be measured in terms of timely submission of information but there are many hurdles like the system/database capacity and connectivity of systems, i.e. region and national office	Some regional websites provide information on maps and specific location but it is not user-friendly/or in recommended format  The MGB system/database still requires desired level of openness since most files are in pdf format
	<a href="https://www.doe.gov.ph/edcp">https://www.doe.gov.ph/edcp</a> <a href="https://www.doe.gov.ph/sites/default/files/pdf/pecr5/coal_pd_972.pdf">https://www.doe.gov.ph/sites/default/files/pdf/pecr5/coal_pd_972.pdf</a> <a href="https://www.doe.gov.ph/summary-laws-and-issuances">https://www.doe.gov.ph/summary-laws-and-issuances</a> <a href="https://www.doe.gov.ph/aws-issuances-oil-gas">https://www.doe.gov.ph/aws-issuances-oil-gas</a> <a href="https://www.doe.gov.ph/oil-and-gas-overview">https://www.doe.gov.ph/oil-and-gas-overview</a> <a href="https://www.doe.gov.ph/sites/default/files/pdf/citizen_charter/doe_citizens_charter_2016_erdb.pdf">https://www.doe.gov.ph/sites/default/files/pdf/citizen_charter/doe_citizens_charter_2016_erdb.pdf</a> <a href="https://www.doe.gov.ph/pcecp?q=pcecp/coal/application-guidelines/guidelines">https://www.doe.gov.ph/pcecp?q=pcecp/coal/application-guidelines/guidelines</a>	DOE	High level of comprehensiveness and but low on area/project specific disaggregation	Low level of data quality, not in a user-friendly format (most are in pdf version)	Sector level information (i.e. oil, coal and gas) lacks disaggregation on area/project specific data	
3.2. Production	<a href="http://databaseportal.mgb.gov.ph/#/public/production-sales-employment-metallic/production">http://databaseportal.mgb.gov.ph/#/public/production-sales-employment-metallic/production</a>	MGB – DENR	Low level of data disaggregation (i.e. no level of company or per project disaggregation)	Low level and inconsistent data quality and assurance e.g. no per company	Inconsistent levels of timeliness. Some regions provide timely data	Most data are in pdf version No explanation of methods and sources on calculating volumes and values No disaggregation on

EITI Requirement	Website	Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
				disaggregation and no assurance on the quality of methods of calculating production volumes and values  Data are in pdf format		production volumes and values
	<a href="http://www.doe.gov.ph/energy-statistics?q=energy-statistics/2017-key-energy-statistics">http://www.doe.gov.ph/energy-statistics?q=energy-statistics/2017-key-energy-statistics</a>  <a href="https://www.doe.gov.ph/sites/default/files/pdf/energy_resources/2019-coal-production.PDF">https://www.doe.gov.ph/sites/default/files/pdf/energy_resources/2019-coal-production.PDF</a>  <a href="https://www.doe.gov.ph/energy-resources/coal-statistics?q=energy-resources/petroleum-statistics">https://www.doe.gov.ph/energy-resources/coal-statistics?q=energy-resources/petroleum-statistics</a>  <a href="https://www.doe.gov.ph/figures-and-maps-coal">https://www.doe.gov.ph/figures-and-maps-coal</a>	DOE	No disaggregation and low level of comprehensiveness	No explanation/information on sources and methods of calculations  Poor granularity of data, needs a lot of unpacking	2019 data is the recent updated information on the website	Data in PDF Very low level of disaggregation of data
3.3. Exports	<a href="http://databaseportal.mgb.gov.ph/#/public/production-sales-employment-metallic/sales">http://databaseportal.mgb.gov.ph/#/public/production-sales-employment-metallic/sales</a>	MGB – DENR	Very low level of disaggregation and comprehensiveness	No specific information or inconsistent provision of information (i.e. some regional database provide more updated or detailed information) have more on dates and sources of values	Inconsistent provision of information in the different regional database  National office database is not updated	Most data are in pdf version  Inconsistent and poor level of disaggregation – inconsistent provision of sources and methods of calculation of export volumes and values  See this example:  <a href="http://databaseportal.mgb.gov.ph/mgb-public/api/attachments/download?key=lglrw2ecvxMnRiuA36UruSdT7mtF7bAvOIBvaUOEIKQMr3XfaiZUSpie6IM2kFe">http://databaseportal.mgb.gov.ph/mgb-public/api/attachments/download?key=lglrw2ecvxMnRiuA36UruSdT7mtF7bAvOIBvaUOEIKQMr3XfaiZUSpie6IM2kFe</a>  Export volumes and values are disclosed, inconsistent (some regions provide relatively more detailed information while others have very limited information) provision of specific volume and value  Inconsistent and poor level of disaggregation (region, company of specific project), inconsistent provision of sources and methods of calculation of export volumes

EITI Requirement	Website	Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
						and values
	<a href="https://www.doe.gov.ph/sites/default/files/pdf/energy_resources/2019-coal-exportation.PDF">https://www.doe.gov.ph/sites/default/files/pdf/energy_resources/2019-coal-exportation.PDF</a>	DOE	There is an available (though in PDF) disaggregated data	No explanation or information on how volumes and values were calculated	There is 2020 data (mid-year update)	<p>PDF data</p> <p>Lacks the necessary details:</p> <p>Needs more granularity in terms of region, area and company</p> <p>No disclosure of disaggregated data - by region, company or project,</p> <p>No explanation or information on sources and the methods for calculating export volumes and values.</p>
4.1. Comprehensive disclosure of taxes and revenue	NONE	BIR				<ul style="list-style-type: none"> <li>No online portal</li> <li>Revenues and taxes are provided upon request of PH-EITI only when a waiver is signed by the mining company allowing the release of tax payments information</li> </ul>
	None	BOC	<p>The source of the data are the information declared by the importer in its Goods Declaration that is electronically lodged with the electronic system of the BOC.</p> <p>Data is generated through the data generation tool of the Electronic to Mobile system of the Bureau of Customs.</p>	<p>Pursuant to Section 109 of the CMTA, electronic documents, permits, licenses or certificates shall be acceptable and shall have the legal effect, validity or enforceability as any other document or legal writing for purposes of customs procedures.</p> <p>Since the goods declaration is also the working document used in the port and any amendments thereto is reflected in the E2M Customs system, it is presumed that the data extracted from the system is same with the hard copy of the document in the</p>	It only takes a few minutes to generate the data depending on the volume of the data extracted.	<p>No online portal; given data privacy law</p> <p>Export data are provided by BOC upon request of PH-EITI</p>

EITI Requirement	Website	Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
				respective ports. Data from the Bureau of Customs is subject to the Data Privacy Act and confidential business information as defined under Republic Act 10667, otherwise known as "Philippine Competition Law", Paragraph E, Section 4.		
(N/A) 4.2. Sale of the state's share of production or other revenues collected in kind						
(N/A) 4.3. Infrastructure provisions and barter arrangements						
(N/A) 4.4. Transportation revenues						
(N/A) 4.5. Transactions related to state-owned enterprises (SOEs)						
<b>4.6. Subnational Payments</b>		BLGF-DOF	Quarterly ENRDMT reports are required to be submitted to BLGF through the ENRDMT portal, <a href="http://enrdmt.blgf.gov.ph/">http://enrdmt.blgf.gov.ph/</a>	Validated by BLGF	BLGF closely monitors the submission of quarterly ENRDMT reports	Only LGUs and respective treasurers have access the ENRDMT portal  Public has no access to the enrndmt portal  eSRE is public and data is shared in excel. However, local revenues are not disaggregated to indicate revenues from extractives
(N/A) 4.7. Level of disaggregation						
(N/A) 4.8. Data Timeliness						
(N/A) 4.9. Data quality						



EITI Requirement	Website	Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
and Assurance						
5.1. Distribution of extractive industry revenues	<a href="https://www.dbm.gov.ph/index.php/budget-documents/2018/besf-table-2018">https://www.dbm.gov.ph/index.php/budget-documents/2018/besf-table-2018</a>	DBM	Data not disaggregated by expenditure by revenue source			No disaggregated data for expenditures per revenue stream  LGUs currently do not have a clear picture of how much they receive from mining companies, because the money is collected by regulatory agencies, transferred to a central agency, lumped with other payments and then distributed to local governments.
5.2. Subnational transfers	Portal developed / pre-testing phase and will be launched Q1 2021	DBM	Data disaggregated per municipality	Based on validated data from BIR and BoTr	Updated real time	Data in the portal is updated only when validated and reconciled data from BIR and BoTr are received. Dependent on the input and timelines of BIR and BoTr.  DBM has no control of the reconciliation process between BIR and BoTr.  Guidelines being prepared to define process, procedure and timelines for this purpose
5.3. Revenue management and expenditures		DBM				No existing management system to disaggregate revenues from mining and how these revenues are spent
6.1. Social and environmental expenditures by extractive companies	<a href="http://databaseportal.mgb.gov.ph/#/public/sdmp">http://databaseportal.mgb.gov.ph/#/public/sdmp</a> <a href="http://databaseportal.mgb.gov.ph/#/public/environment-protection-enhancement-program/117">http://databaseportal.mgb.gov.ph/#/public/environment-protection-enhancement-program/117</a> <a href="https://mgb.gov.ph/images/Citizens_Charter/More_Realignment_for_typhoon.jpg">https://mgb.gov.ph/images/Citizens_Charter/More_Realignment_for_typhoon.jpg</a> <a href="https://region3.mgb.gov.ph/mgb_roll_files/pdf/SDMP/2020.pdf">https://region3.mgb.gov.ph/mgb_roll_files/pdf/SDMP/2020.pdf</a> <a href="http://databaseportal.mgb.gov.ph/#/public/environment-program/324">http://databaseportal.mgb.gov.ph/#/public/environment-program/324</a>	MGB – DENR COA	Needs a lot of data unpacking and reporting  Data is not readily available/not open	MGB and MEB need to coordinate and align data in monitoring annual EPEP and SDMP Monitoring environmental guarantee fund HOWEVER, the information above is not posted on EMB website ECC and EIS can be requested for but <b>not readily</b> available – this is now a major issue for cross-checking and validation fund use and allocation EMB noted that the Director and the Legal Department	Data is being generated and required from regional offices but there is a big gap in the infrastructure.  Recently, MGB provided incentives (or disincentive) to regional offices for submitting timely reports	MGB has started using a lot of tools to support transparency but it requires budget allocation for hard and soft infrastructure  Online communication systems and database infrastructure require investment and budget allocation – MGB has been consistently proposing for a budget allocation to improve its overall database to align and support its goals in information and data transparency but budget allocation has been an issue.  Also, the DICT overall plan for government agency information system support is being used to stall the earlier plans on investing for bureau level information system.

EITI Requirement	Website	Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
6.2. (N/A) Quasi-fiscal				needs to ask permission (before sharing of contracts) from the signatories		
	<a href="https://www.wipo.int/edocs/lexdocs/laws/en/ph/ph189en.pdf">https://www.wipo.int/edocs/lexdocs/laws/en/ph/ph189en.pdf</a>  <a href="https://www.rappler.com/nation/mines-and-geosciences-bureau-audit-report-2017">https://www.rappler.com/nation/mines-and-geosciences-bureau-audit-report-2017</a>	NCIP	Needs a lot of data unpacking and reporting  Data is not readily available/not open	There are existing policy gaps, again –  The following are not subjected to COA reporting: SDMP, Mine Rehab Fund, Mine Waste and Tailing Fees – on going discussion if these fees should go to MGB Findings on opportunity loss from non-imposition of royalty fees outside the mineral reservation Fees and Charges need to be reviewed: there is a pending bill in the senate – there is a need to address the issue of underassessment of fees and charges	Data is not readily available and not timely.  There is a big gap on agency capacity to track the information in a timely manner	The NCIP website does not have the necessary microsite to be transparent and update their stakeholders on this part of extractive industry information
		DOE	DOE's database/website is quite opaque on this information	Needs data granularity in terms of:  Government revenues generated by the extractive industries (including taxes, royalties, bonuses, fees and other payments) in absolute terms and as a percentage of total government revenues.	Inconsistent data timeliness	DOE needs to address the increasing list of action points suggested by the MSG for the past several years – including the outstanding action points listed on the PH-EITI website  DOE needs to fast-track the crafting and passing of administrative order similar to DENR's <b>DAO 2017-07</b>  <a href="http://databaseportal.mgb.gov.ph/mgb-public/api/attachments/download?key=ifTteFwqRme9GkljAx3MYtvTSoVPqwHCnYLtelwN1jbavsFYH3Gj95nd8Ga7BWtf">http://databaseportal.mgb.gov.ph/mgb-public/api/attachments/download?key=ifTteFwqRme9GkljAx3MYtvTSoVPqwHCnYLtelwN1jbavsFYH3Gj95nd8Ga7BWtf</a>
	<a href="http://ph-eiti.dof.gov.ph/ncip.html">http://ph-eiti.dof.gov.ph/ncip.html</a>	NCIP				

EITI Requirement	Website	Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
expenditure						
6.3. Contribution of the extractive sector to the economy	<a href="http://mgb.gov.ph/attachments/article/162/MIS(2018)%20Annual%203Yr-2016%20to%20Q1-2019%20for%20Upload%2030May2019.pdf">http://mgb.gov.ph/attachments/article/162/MIS(2018)%20Annual%203Yr-2016%20to%20Q1-2019%20for%20Upload%2030May2019.pdf</a>  <a href="https://www.rappler.com/nation/mines-and-geosciences-bureau-audit-report-2017">https://www.rappler.com/nation/mines-and-geosciences-bureau-audit-report-2017</a>  <a href="https://www.doe.gov.ph/transparency/bureaus-and-services-functions">https://www.doe.gov.ph/transparency/bureaus-and-services-functions</a>	MGB – DENR / COA / DOE	Needs improvement, requires a lot on data unpacking/disaggregation and comprehensiveness	Information available but inconsistent level of quality per region	Information available but inconsistent level of timeliness per region	Data is relatively easy to monitor and access but needs disaggregation and clarity on mandates/regulations different agencies and bureaus role and tasks, many information can fall through the cracks
6.4. Environmental impact of extractive activities	<a href="http://eia.emb.gov.ph/wp-content/uploads/2020/07/EMB-MC-2020-27-Project-Threshold-for-Extraction-of-Non-Metallic-Resources-Applying-for-ECC.pdf">http://eia.emb.gov.ph/wp-content/uploads/2020/07/EMB-MC-2020-27-Project-Threshold-for-Extraction-of-Non-Metallic-Resources-Applying-for-ECC.pdf</a>  <a href="http://databaseportal.mgb.gov.ph/#/public/envi-protection-enhancement-program">http://databaseportal.mgb.gov.ph/#/public/envi-protection-enhancement-program</a>  <a href="https://www.doe.gov.ph/laws-issuances-oil-gas?ckattempt=1">https://www.doe.gov.ph/laws-issuances-oil-gas?ckattempt=1</a>  <a href="https://www.doe.gov.ph/laws-issuances-oil-gas?ckattempt=1">https://www.doe.gov.ph/laws-issuances-oil-gas?ckattempt=1</a>	MGB – DENR / DOE	Not readily available – information needs to be requested so it is still difficult to assess the level of disaggregation and comprehensiveness	Not being disclosed openly and regularly and so hard to assess the overall data quality/assurance  EMB and MGB need to work on alignment and harmonization of tools and approaches	Not timely	<p>MGB provides headline information (i.e. lump sum allocation) for environmental protection but does not provide information/resources on how the funds were used or allocated.</p> <p>EMB and MGB needs to align information, information needs local/area/project level unpacking in terms of allocation in order to be more transparent and useful</p> <p>EMB website: ECC and EIS can be requested for but not readily available EMB noted that the Director and the Legal Department need to ask for permission (before sharing of contracts) from the contract signatories All the indicators under this 6.4 requirements have corresponding Philippine laws and Department Administrative Orders, however, the designated bureaus do not have immediate plans and resources to make the information available.</p> <p>There are no clear indicators that <b>information</b> on regular environmental monitoring procedures, administrative and sanctioning processes of governments, as well as environmental liabilities, environmental rehabilitation and remediation programs can be made easily</p>

EITI Requirement	Website	Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
						accessible and available online. Policy gaps Policy harmonization Technical (i.e. information system) and budgetary requirements

**3.3. Summary of Initial Findings**

The emerging findings below are presented to give an overview of the general trends based on the feasibility study. These are very preliminary and would require validation and additional research:

- Data privacy law prevents most of government implementing agencies to publicly disclose extractives data.
- On Revenue collection (4) and allocation (5):
  - Revenue collection is undertaken by several collecting agencies (BIR, BOC, MGB, PPA)
  - Revenue are centralized and validated / reconciled by Bureau Treasury
  - Received by DBM in lumpsum, data is not disaggregated per company or per revenue stream
  - Validated and reconciled data on revenue received by DBM are not timely

- While DBM will be launching a portal on LGU share on national wealth, there is no centralized system to track and manage extractive related revenues, how they are allocated or spent
  - Guidelines in terms of processes and timelines between DBM, BoTr and BIR need to be fleshed out to ensure timely release of data on LGU share on national wealth
  - LGUs have limited information on their share on national wealth, thus are not able to predict their share for planning purposes.
- MGB Preliminary Findings
    - EO 79 and DAO 2017-07 – key policies that ushered in a lot of transparency mechanisms, particularly Section 14 of EO 79, improving the transparency, Section 15 rationale for having a central database/website
    - MGB recognized the feedback that the website does not include many of the necessary information so there was another memorandum circular creating and enhancing the database (approved by former MGB Director, Leo Jasareno) that includes information on production, volume, license and permits and other information
    - Each division has a focal person assigned but the royalty of the Mineral Division is not included because it is under Finance Division
    - Royalty should and could be easily included in the data set that is being made available to the public
    - Geo-hazard should be included and it is available but in it is in a different portal
    - The contracts of metallic and non-metallic are submitted to EITI , but on a PDF file format
    - MMT reports are NOT included in the circular, it is monitored by the region (again, it can be easily made available) and there is an e-file (in PDF)
    - There is a need to have an enhancement of environmental data or reports using MMT report and EITI reporting template
    - There are data available in EITI's ORE tool (e.g. EPEP)
    - MGB has been planning to improve their website and database, wide area network, including developing one central database including the regional offices. Intention and plans have been existing for the past few years but it requires funding allocation
    - The plan to expand the database, in coordination with DICT, can be included again in 2021 budget and hopefully gets an approval for 2022 implementation.

- However, it should be noted that budget is not the only issue. There is a need to get buy-in from higher level decision makers who are in a different bureaus and have the oversight functions on other required information and data transparency.
- There are data in the current database (e.g. EIS) that are not available but it could be made available upon request by EITI. User access has to be provided, upon request.
- DOE Preliminary Findings
  - DOE needs to have an effective policy impetus similar to what DENR MGB had in the form of EO 79 and DAO 2017-07 – key policies that lay the ground of transparency mandates, resources and mechanisms
  - DOE has no policy impetus to make the information/standards more transparent and available to their stakeholders – effective participation and engagement needs higher level buy-in.
  - Outstanding issues on 2016 standards are still being addressed, the 2019 enhanced EITI standards additional ushered in more data and information transparency that DOE needs to deliver against.
  - Project-level transparency standards needs to be provided in a much easier and user-friendly access for its stakeholders
  - The information and data on the website is heavier on the requirements of the government but inadequate on project-level EITI transparency standard
  - Effective access to information for all stakeholders still need a lot of facilitation from MSG and EITI – mainstreaming is farther down the line. As it is, chasing for information and effective level of information granularity remains an issue.
  - In most cases, project information are given in PDF format with just an indication of completion of requirements but no transparency on project level adherence to standards and requirements
- NCIP Preliminary Findings
  - Need to support the institutional capacity building of NCIP to strengthen the tracking and monitoring of royalty payments as well as the development of Community Royalty Development Plans (CRDP) and programs on the use of royalty payments to ensure that IP communities benefit from revenues derived from mining

#### 4. MOVING FORWARD

Much remains to be done to strengthen institutional capacities and the enabling policy environment to be able to ensure systematic disclosure of EITI data. As the MSG moves forward with its mainstreaming agenda, concrete plans of action have to be put in place to be able to set the course to systematically address the gaps that has been identified by the feasibility study. These would include, but not limited to the following next steps:

- *Develop Clear Objectives and Approach to Mainstreaming.* To ensure smooth implementation of the PH-EITI's mainstreaming initiative, it will need not only a clear roadmap and a model but also a mandate from its stakeholders. While some countries may look at mainstreaming as a way to be more practical in implementing EITI, the Philippine EITI may want to establish a clearer purpose of why it is mainstreaming.
- *Develop a Mainstreaming Roadmap.* The mainstreaming initiative is a huge undertaking and would need coordinated efforts from all stakeholders of EITI. As such, it would be more strategic to come up with a program, which will coordinate various mainstreaming initiatives of government, industry, and civil society. Moving forward, the MSG may consider using the data and information presented in this report as they design the country's mainstreaming roadmap.
- *Ensure Enabling Policies.* The high number of mainstreamed disclosures by government agencies may be attributed to various enabling policies. Executive Order 79, series of 2012, for example, has set the impetus to what is now the Database Portal of the Mines and Geosciences Bureau (MGB). The Bureau of Local Government Finance through the Department of Finance, on the one hand, has issued series of orders that made reporting EITI data to the Environment and Natural Resources Data Management Tool (ENRDMT) a requirement among local government treasurers.

To ensure all required information and data are systematically disclosed, enabling policies would be one tool the MSG may consider. A catch-all, long-term strategy would be necessary to ensure mainstreaming provisions and

instructions to reporting entities become embedded in future EITI bills to be filed in Congress.

- *Revisit Roles of the MSG and Secretariat.* The role of the MSG and the secretariat provided in their respective terms of references (ToRs) will have to be revisited as PH-EITI moves towards mainstreaming. The findings from the survey show the leanings of the MSG to move beyond data collection and publication but actual use of the information in lobbying for reforms. The MSG may consider institutionalizing committees and TWGs to reflect reform priorities of the group and embedding participation of the members in their ToRs. To ensure that the crucial role of the MSG is kept in a post-mainstreaming world, building consensus and conducting rigorous consultations and discussions would have to be considered by the MSG before any changes are adopted.
  
- *Utilize Online Platforms of PH-EITI.* While majority of required disclosures are already made available to various government websites, the MSG and the Secretariat may consider develop a scorecard or checklist to monitor and evaluate the adequacy of information disclosed against what is required by the EITI Standard. The MSG agreed to have a central portal, which will host all EITI data to make access to data more efficient. The Secretariat in 2018 launched an array of online solutions to help with the mainstreaming of disclosures alongside existing platforms of other government agencies. Here is a rundown of the following tools, which may be assigned as the mode of disclosure:
  - a. *Contracts and Ownership Register in the Extractives (CORE).* Project-level contracts, beneficial ownership information, and other EITI data may be disclosed through PH-EITI's existing CORE Portal (formerly Contracts Portal) as the one central portal for all disclosures.
  
  - b. *Extractives Disclosure Generator (EDGE).* Open datasets pertaining to information required by the EITI Standard may be disclosed through EDGE. PH-EITI may coordinate with government agencies and seal an automatic



exchange of information agreement to ensure sustained exchange and disclosure of data.

- c. Online Reporting in the Extractives (ORE) Tool. While the ORE Tool has served as the main data collection tool for the past two reporting cycle, the streamlining of reporting objective has yet to be achieved since reporting companies have to report separately to PH-EITI and other implementing agencies such as the MGB and DoE. Moving forward, implementing agencies may consider adopting the ORE Tool as the main data collection tool such that companies will only need to submit one report and the data will be accessed not only by PH-EITI but also by the implementing agencies themselves.
- *Co-Create a Centralized Mode of Disclosure for Industry.* Bulk of discussions has catered mainly to government disclosure whereas mainstreaming aims for all reporting entities - industry players included, to disclose systematically. As companies move towards mainstreaming, a more efficient way of mainstreaming is by coming up with a centralized, industry-led online portal where companies can share EITI data. Companies may choose to simply disclose their submissions through the ORE Tool to avoid duplication of reporting efforts.
  - *Go Beyond Online Channels of Disclosure.* While the common experience of mainstreaming transparency has been through disclosure of information through the internet, PH-EITI has gone beyond online by distributing community boards or Bayaminahan Boards, which contain EITI data related to the communities receiving them. The MSG may consider further channels beyond those that are online to ensure stakeholders that do not have easy access to the internet can get EITI data. One channel worth looking at is through mainstreaming EITI data into the Full Disclosure Policy of the Department of Interior and Local Government, which requires local governments to disclose various information such as their finances to the public via bulletin boards in conspicuous places.

ANNEX 1. ASSESSMENT OF MAINSTREAMING DISCLOSURE IN THE EXTRACTIVE INDUSTRY IN THE PHILIPPINES

EITI Requirement	Description	Website	Responsible Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / GAPS
<b>2. LEGAL AND INSTITUTIONAL FRAMEWORK (Disclosure of 5/6)</b>							
<b>2.1. Legal Framework and Fiscal Regime</b>	<ul style="list-style-type: none"> <li>Full text of relevant laws - Republic Acts (RAs), Executive Orders (EOs), Presidential Decrees (PDs) and Proclamations relevant to the Extractive Industries</li> </ul>	<a href="https://www.officialgazette.gov.ph/">https://www.officialgazette.gov.ph/</a>  N.B. No other government portal houses the laws of the Philippines relative to the extractive industries.		Not Applicable			No single government or agency portal contains all the relevant laws, policies, regulations, and supporting information for extractives data.  These are lodged within the relevant government agencies mandated to implement the respective laws.
	Republic Act No. 7942 (Philippine Mining Act of 1995) and its Revised Implementing Rules and Regulations, DENR Administrative Order 96-40, as amended, is the main legal framework regulating the mining industry.  Republic Act No. 7076 and its Implementing Rules and Regulations, DENR Administrative Order 34, series of 1992, governs small scale mining.  List of relevant laws, including agency administrative orders and circulars, to be attached as Annex	MGB Rules and Regulations: <a href="http://databaseportal.mgb.gov.ph/#/public/documents/AD/Rules%20and%20Regulations">http://databaseportal.mgb.gov.ph/#/public/documents/AD/Rules%20and%20Regulations</a>  MGB Central Database: <a href="http://databaseportal.mgb.gov.ph/#/public">http://databaseportal.mgb.gov.ph/#/public</a>	Mines and Geosciences Bureau (MGB) – Department of Environment and Natural Resources (DENR)	PDF in mixed format, some machine readable (available as text), most are machine unreadable  Unreliable or limited search capacity  Data not linked to relevant/related information	Data is organized according to type and date of issuance	Latest rules and regulations posted	Possible conflicts with the implementation of mining, forestry and some environmental laws as cited by case studies written by think tanks and multilateral agencies.
	Presidential Decree 1586: highlights EMB's role in the Environmental Impact Statement process and the issuance of Environmental Compliance Certificates (ECCs)	<a href="https://emb.gov.ph/laws-and-policies-environmental-impact-assessment">https://emb.gov.ph/laws-and-policies-environmental-impact-assessment</a>  Philippine Environmental Impact Statement Online <a href="http://eiais.emb.gov.ph/internal/login.aspx">http://eiais.emb.gov.ph/internal/login.aspx</a> (requires login access)	Environmental Management Bureau (EMB) – Department of Environment and Natural Resources (DENR)	PDF in mixed format, some machine readable, some scanned  No search function  Data not linked to relevant/related information	Data is organized according to type and date of issuance	Latest rules and regulations posted	Possible conflicts with the implementation of mining, forestry and some environmental laws as cited by case studies written by think tanks and multilateral agencies.
	Subsection on Oil/Gas	Philippine Conventional Energy	Department of Energy	Data conforms to	Data is organized	Latest rules and	<a href="http://www.doe.gov.ph/laws-">http://www.doe.gov.ph/laws-</a>

EITI Requirement	Description	Website	Responsible Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / GAPS
	<ul style="list-style-type: none"> <li>- Areas for Offer</li> <li>- Application Guidelines</li> <li>- Model Contracts</li> <li>- Relevant laws, rules and regulation</li> <li>- PCEP Maps</li> </ul>	<p>Contracting Program (PCECP)  <a href="https://www.doe.gov.ph/pcecp">https://www.doe.gov.ph/pcecp</a></p> <p>Subsection on Oil/Gas  <a href="https://www.doe.gov.ph/laws-rules-regulations-petroleum">https://www.doe.gov.ph/laws-rules-regulations-petroleum</a>  under the Menu Item, "5th Philippine Energy Contracting Round (PERC5)"</p> <p>Oil Fiscal Terms  <a href="https://www.doe.gov.ph/pcecp?q=pcecp/fiscal-terms">https://www.doe.gov.ph/pcecp?q=pcecp/fiscal-terms</a></p>	(DOE)	standard, but not disaggregated and utilizable to the extent required by EITI standards	according to type and date of issuance	regulations posted	<a href="#">and-issuances/compendium-energy-regulation-laws-circulars-and-other-issuances</a> <ul style="list-style-type: none"> <li>- PDF in mixed format, some machine readable, some scanned</li> <li>- limited search capacity</li> <li>- data not linked to relevant/related information</li> </ul>
	<ul style="list-style-type: none"> <li>- Areas for Offer</li> <li>- Application Guidelines</li> <li>- Model Contracts</li> <li>- Relevant laws, rules and regulation</li> <li>- Maps and figures (2013)</li> <li>- Coal Application Checklist</li> </ul>	<p><a href="https://www.doe.gov.ph/coal">https://www.doe.gov.ph/coal</a>  is layered under the Menu Item, "5th Philippine Energy Contracting Round (PERC5)"</p> <p>Coal Fiscal Terms  <a href="https://www.doe.gov.ph/pcecp?q=pcecp/coal/fiscal-legal/fiscal-terms">https://www.doe.gov.ph/pcecp?q=pcecp/coal/fiscal-legal/fiscal-terms</a></p> <p><a href="http://www.doe.gov.ph/laws-and-issuances/compendium-energy-regulation-laws-circulars-and-other-issuances">http://www.doe.gov.ph/laws-and-issuances/compendium-energy-regulation-laws-circulars-and-other-issuances</a></p>	Department of Energy (DOE)	Data conforms to standard, but not disaggregated and utilizable to the extent required by EITI standards	<ul style="list-style-type: none"> <li>- PERC5 Figures and Maps section feature 2013, 2014, and 2015 data (no indication if this is current)</li> <li>- dead link to coal-related laws, rules and regulations</li> </ul>	Latest rules and regulations posted	
<b>2.2. Contracts and License Allocations</b>	Mines and Geosciences Bureau (MGB) Rules and Regulations	<a href="http://databaseportal.mgb.gov.ph/#/public/documents/AD/Rules%20and%20Regulations">http://databaseportal.mgb.gov.ph/#/public/documents/AD/Rules%20and%20Regulations</a>	Mines and Geosciences Bureau (MGB) – Department of Environment and Natural Resources (DENR)	In scanned PDF format; limited and unreliable search function;	Data is organized according to type and date of issuance	Latest rules and regulations posted	
	Mining Tenement Maps	<a href="https://mgb.gov.ph/2015-05-13-01-44-56/2015-05-13-01-46-18/2015-05-13-02-17-43">https://mgb.gov.ph/2015-05-13-01-44-56/2015-05-13-01-46-18/2015-05-13-02-17-43</a>	Mines and Geosciences Bureau (MGB) – Department of Environment and Natural Resources (DENR)	Maps in scanned PDF format		Updated for 2020; historical data not shown	
	Mining Application – Process Flowcharts	<a href="https://mgb.gov.ph/2015-05-04-07-00-12/2015-06-05-05-48-55">https://mgb.gov.ph/2015-05-04-07-00-12/2015-06-05-05-48-55</a>	Mines and Geosciences Bureau (MGB) – Department of Environment and Natural Resources (DENR)	Does not inform about timelines, standards, approvals criteria and awarding process. Data is not linked to relevant information.	Assumed as relevant and current	Assumed as current	

EITI Requirement	Description	Website	Responsible Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / GAPS
	Mining Applications in Regional Offices	<a href="https://mgb.gov.ph/2015-05-13-01-44-56/2015-05-13-01-46-18/2015-05-13-02-16-13">https://mgb.gov.ph/2015-05-13-01-44-56/2015-05-13-01-46-18/2015-05-13-02-16-13</a>	Mines and Geosciences Bureau (MGB) – Department of Environment and Natural Resources (DENR)	Does not inform about timelines, standards, approvals criteria and awarding process. Data is not linked to relevant information		Updated as of Nov 2020	
	Compendium of Energy Regulation Laws, Circulars and other Issuances	<a href="http://www.doe.gov.ph/laws-and-issuances/compendium-energy-regulation-laws-circulars-and-other-issuances">http://www.doe.gov.ph/laws-and-issuances/compendium-energy-regulation-laws-circulars-and-other-issuances</a>	Department of Energy (DOE)	Data conforms to standard, but not disaggregated and utilizable to the extent required by EITI standards		Updated for 2020	
	Philippine Conventional Energy Contracting Program (PCECP)  “5th Philippine Energy Contracting Round (PERC5)”	<a href="https://www.doe.gov.ph/pcecp">https://www.doe.gov.ph/pcecp</a>  <a href="https://www.doe.gov.ph/guidelines-petroleum">https://www.doe.gov.ph/guidelines-petroleum</a>  <a href="https://www.doe.gov.ph/coal-guidelines">https://www.doe.gov.ph/coal-guidelines</a>  <a href="https://www.doe.gov.ph/evaluation-criteria-0">https://www.doe.gov.ph/evaluation-criteria-0</a>	Department of Energy (DOE)	Data conforms to standard, but not disaggregated and utilizable to the extent required by EITI standards			Navigation difficulty within portal
<b>2.3. Register of Licenses</b>	<b>Approved Mining Permits and Contracts</b>	<a href="https://mgb.gov.ph/2015-05-13-01-44-56/2015-05-13-01-46-18/2015-06-03-03-42-49">https://mgb.gov.ph/2015-05-13-01-44-56/2015-05-13-01-46-18/2015-06-03-03-42-49</a>	Mines and Geosciences Bureau (MGB) – Department of Environment and Natural Resources (DENR)	Data conforms to standard, but not disaggregated and utilizable to the extent required by EITI standards	Data seem reliable, as it is published by a competent govt authority  Transparency about data collection, standards, and publishing processes unknown	MPSAs ( as of Sep 2020) FTAAs (as of Oct 2020) MPPs (as of Sep 2020) EPs (as of Sep 2020)  Updated for 2020; historical data not shown	Does not link data to any relevant guidance, documentation, visualizations, or analyses.  Data not easy to compare within and between sectors, across geographic locations, and over time.
	Petroleum Service Contract Operators	<a href="https://www.doe.gov.ph/energy-resources?q=energy-resources/sc-operators">https://www.doe.gov.ph/energy-resources?q=energy-resources/sc-operators</a>	Department of Energy (DOE)	License information not disclosed	License information not disclosed	March 2018 data	Only listed the ff: - Service Contract # (Location) - Name of Contractor - Contact Person - Address - Contact #
	Coal Operating Contract Holders (COC)	<a href="https://www.doe.gov.ph/energy-resources?q=energy-resources/coc">https://www.doe.gov.ph/energy-resources?q=energy-resources/coc</a>	Department of Energy (DOE)	No data	No data	No data	Heavy drilling down required, not easily accessible from main interface
<b>2.4. Contracts</b>	PH-EITI Contracts Portal	<a href="http://contracts-eiti.dof.gov.ph">http://contracts-eiti.dof.gov.ph</a>	PH-EITI,	Full-text copy of Mining	The contracts portal	As of March 2020, the PH-	Possible migration to a central

EITI Requirement	Description	Website	Responsible Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / GAPS
			with data culled from MGB and DOE databases	and some Hydrocarbon contracts provided; including related documents such as SDMPs, environmental monitoring reports, etc.	was created by PH-EITI with support from the Natural Resource Governance Institute. The site is searchable, and documents are machine readable.	EITI contracts portal contained 142 contracts pertaining to the extractives sector.  Does it represent complete / total # of contracts?  N.B. Latest reports show 2015 data and earlier (not updated)	platform for government-disclosed data is under discussion.  Only three (3) companies associated with hydrocarbon resources are listed on the portal.
2.5. Beneficial Ownership	<p><a href="#">SEC Memorandum Circular No. 15-2019</a> ("2019 Revision of the GIS") requires all registered domestic corporations to disclose their beneficial owners and provides the corresponding guidelines and template for a Beneficial Ownership Declaration (BOD) Form to be submitted to the SEC together with the General Information Sheet (GIS).</p> <p><a href="#">SEC Memorandum Circular No. 30-2020</a> requires all foreign corporations (such as branch office, representative office and regional area/operating headquarters) to include information on their beneficial owners through the use of the Beneficial Ownership Declaration page of the revised form of the GIS.</p>	<p><a href="https://www.sec.gov.ph/online-services/sec-i-view">https://www.sec.gov.ph/online-services/sec-i-view</a>  (currently offline)</p> <p>The SEC I-View enables the public to gain access to company records and reports filed with the SEC, including audited financial reports, GIS, and periodic reports by listed companies.</p>	Securities and Exchange Commission (SEC)	"Beneficial owners" are classified into nine (9) categories* and identified through a three-tiered approach based mainly on a natural person's - <i>ultimate ownership</i> (Category A); - <i>ultimate control</i> (Category B to H); and - <i>position in the reporting corporation</i> (Category I)	<p>Determining beneficial owners under Category A may prove challenging for publicly listed companies where owners can change daily.</p> <p>Under Categories B to H (ownership based on ultimate control) subsidiaries with multiple layers of foreign ownership or those with numerous shareholders may find it challenging given that countless individuals may fall under any of the categories provided.</p> <p>It is likely that, for expediency, reporting corporations may directly apply Category I and just report their Board of Directors/Trustees as their beneficial owners.</p>	<p>Any update or change to a company's Beneficial Ownership information must be submitted to the SEC no later than seven (7) days for domestic corporations and thirty (30) days for foreign corporations.</p>	<p>The BOD page (as part of the GIS) is not uploaded to the SEC i-View portal due to privacy issues.</p> <p>However, this policy is without prejudice to access by competent authorities for law enforcement and lawful purposes.</p> <p>The SEC claims that it can validate the accuracy of the information recorded in the GIS i.e. if the disclosed beneficial owner is correct based on available records.</p>
(N/A) 2.6. State Participation							
3. EXPLORATION AND PRODUCTION (Disclosure of 3/3)							

EITI Requirement	Description	Website	Responsible Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / GAPS
<b>3.1 Exploration</b>	<p>The database includes approved, cancelled and expired exploration permits.</p> <p>The database does not have details on exploration activities</p>	<a href="http://databaseportal.mgb.gov.ph/#/public/mining-tenements?type=EP">http://databaseportal.mgb.gov.ph/#/public/mining-tenements?type=EP</a>	MGB – DENR	The database does not provide details on specific locations and exploration activities. The latest standard requires disclosure of details on activities to identify possible implications like environmental impacts	The data provides the size of the area for exploration but no specific location details (in most cases) – the MGB website has provision for location details but the information is not there	<p>Inconsistent timeliness</p> <p>There is an MGB directive that all regional director's performance will be measured in terms of timely submission of information but there are many hurdles like the system/database capacity and connectivity of systems, i.e. region and national office</p>	<p>Some regional websites provide information on maps and specific location but it is not user-friendly/or in recommended format</p> <p>The MGB system/database still requires desired level of openness since most files are in pdf format</p>
	<p><b>PD 972</b> - provides for the active and systematic exploration, exploitation, development, disposition and utilization of Philippine coal resources. This decree introduced the Philippine coal service contract system and established the appropriate guidelines for coal operations.</p> <p><b>PD 1174</b> – amends PD 972 and awards additional incentives to coal operators through the reimbursement of all operating expenses not exceeding ninety percent (90%) of the gross income after deducting all operating expenses, likewise the granting of timber and water rights within the coal contract area and access to government reserved lands subject to applicable laws and guidelines by the concerned agencies.</p>	<a href="https://www.doe.gov.ph/edcp">https://www.doe.gov.ph/edcp</a> <a href="https://www.doe.gov.ph/sites/default/files/pdf/pecr5/coal_pd_972.pdf">https://www.doe.gov.ph/sites/default/files/pdf/pecr5/coal_pd_972.pdf</a> <a href="https://www.doe.gov.ph/summary-laws-and-issuances">https://www.doe.gov.ph/summary-laws-and-issuances</a> <a href="https://www.doe.gov.ph/laws-issuances-oil-gas">https://www.doe.gov.ph/laws-issuances-oil-gas</a> <a href="https://www.doe.gov.ph/oil-and-gas-overview">https://www.doe.gov.ph/oil-and-gas-overview</a> <a href="https://www.doe.gov.ph/sites/default/files/pdf/citizen_charter/doe_citizens_charter_2016_erdb.pdf">https://www.doe.gov.ph/sites/default/files/pdf/citizen_charter/doe_citizens_charter_2016_erdb.pdf</a> <a href="https://www.doe.gov.ph/pcecp?query=pcecp/coal/application-guidelines/guidelines">https://www.doe.gov.ph/pcecp?query=pcecp/coal/application-guidelines/guidelines</a>	DOE	High level of comprehensiveness and but low on area/project specific disaggregation	Low level of data quality, not in a user-friendly format (most are in pdf version)	Sector level information (i.e. oil, coal and gas) lacks disaggregation on area/project specific data	
<b>3.2 Production</b>	<p>Inconsistent disclosure of timely production data, including production volumes and values by commodity.</p> <p>The MGB national database does not provide disaggregation by region, company or project, and does not include sources and the methods for calculating</p>	<a href="http://databaseportal.mgb.gov.ph/#/public/production-sales-employment-metallic/production">http://databaseportal.mgb.gov.ph/#/public/production-sales-employment-metallic/production</a>	MGB – DENR	Low level of data disaggregation (i.e. no level of company or per project disaggregation)	Low level and inconsistent data quality and assurance e.g. no per company disaggregation and no assurance on the quality of methods of calculating production volumes and values	Inconsistent levels of timeliness. Some regions provide timely data	<p>Most data are in pdf version</p> <p>No explanation of methods and sources on calculating volumes and values</p> <p>No disaggregation on production volumes and values</p>

EITI Requirement	Description	Website	Responsible Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / GAPS
	production volumes and values  The regional database provides details but the quantity, quality and consistency of information is at low level against the criteria				Data are in pdf format		
	Available data is in pdf format	<a href="http://www.doe.gov.ph/energy-statistics?q=energy-statistics/2017-key-energy-statistics">http://www.doe.gov.ph/energy-statistics?q=energy-statistics/2017-key-energy-statistics</a>  <a href="https://www.doe.gov.ph/sites/default/files/pdf/energy_resources/2019-coal-production.PDF">https://www.doe.gov.ph/sites/default/files/pdf/energy_resources/2019-coal-production.PDF</a>  <a href="https://www.doe.gov.ph/energy-resources/coal-statistics?q=energy-resources/petroleum-statistics">https://www.doe.gov.ph/energy-resources/coal-statistics?q=energy-resources/petroleum-statistics</a>  <a href="https://www.doe.gov.ph/figures-and-maps-coal">https://www.doe.gov.ph/figures-and-maps-coal</a>	DOE	No disaggregation and low level of comprehensiveness	No explanation/information on sources and methods of calculations  Poor granularity of data, needs a lot of unpacking	2019 data is the recent updated information on the website	Data in PDF Very low level of disaggregation of data
3.3. Exports		<a href="http://databaseportal.mgb.gov.ph/#/public/production-sales-employment-metallic/sales">http://databaseportal.mgb.gov.ph/#/public/production-sales-employment-metallic/sales</a>	MGB – DENR	Very low level of disaggregation and comprehensiveness	No specific information or inconsistent provision of information (i.e. some regional database provide more updated or detailed information) have more on dates and sources of values	Inconsistent provision of information in the different regional database  National office database is not updated	Most data are in pdf version  Inconsistent and poor level of disaggregation – inconsistent provision of sources and methods of calculation of export volumes and values  See this example:  <a href="http://databaseportal.mgb.gov.ph/mgb-public/api/attachments/download?key=IqIrw2ecvxMnRiuA36UruSd77mtF7bAvOIBvaJOEIKQMr3XfaiZUSpiie6IM2kFe">http://databaseportal.mgb.gov.ph/mgb-public/api/attachments/download?key=IqIrw2ecvxMnRiuA36UruSd77mtF7bAvOIBvaJOEIKQMr3XfaiZUSpiie6IM2kFe</a>  Export volumes and values are disclosed, inconsistent (some regions provide relatively more detailed information while others have very limited information) provision of specific volume and value

EITI Requirement	Description	Website	Responsible Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / GAPS
							Inconsistent and poor level of disaggregation (region, company of specific project), inconsistent provision of sources and methods of calculation of export volumes and values
		<a href="https://www.doe.gov.ph/sites/default/files/pdf/energy_resources/2019-coal-exportation.PDF">https://www.doe.gov.ph/sites/default/files/pdf/energy_resources/2019-coal-exportation.PDF</a>	DOE	There is an available (though in PDF) disaggregated data	No explanation or information on how volumes and values were calculated	There is 2020 data (mid-year update)	<p>PDF data</p> <p>Lacks the necessary details:</p> <p>Needs more granularity in terms of region, area and company</p> <p>No disclosure of disaggregated data - by region, company or project,</p> <p>No explanation or information on sources and the methods for calculating export volumes and values.</p>
<b>4. REVENUE COLLECTION (Disclosure of 2/9)</b>							
4.1. Comprehensive disclosure of taxes and revenue	<ul style="list-style-type: none"> <li>1997 National Internal Revenue Code (RA 8424)</li> </ul>	NONE	BIR				<ul style="list-style-type: none"> <li>No online portal</li> <li>Revenues and taxes are provided upon request of PH-EITI only when a waiver is signed by the mining company allowing the release of tax payments information</li> </ul>
	<ul style="list-style-type: none"> <li>Republic Act No. 10863 otherwise known as the Customs Modernization and Tariff Act</li> <li>Section 107 of the 1997 National Internal Revenue Code (RA 8424)</li> <li>Section 131 of the NIRC – Payment of Excise Tax on Imported Articles</li> </ul>	None	BOC	<p>The source of the data are the information declared by the importer in its Goods Declaration that is electronically lodged with the electronic system of the BOC.</p> <p>Data is generated</p>	Pursuant to Section 109 of the CMTA, electronic documents, permits, licenses or certificates shall be acceptable and shall have the legal effect, validity or enforceability as any other document or	It only takes a few minutes to generate the data depending on the volume of the data extracted.	<p>No online portal; given data privacy law</p> <p>Export data are provided by BOC upon request of PH-EITI</p>



EITI Requirement	Description	Website	Responsible Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / GAPS
	<ul style="list-style-type: none"> <li>Section 8 of the Executive Order No. 147, s. 2013 also provides for the creation of the PH-EITI Technical Working Group and Assistance to PH-EITI which includes bureaus such as the Bureau of Customs to provide such assistance</li> </ul>			through the data generation tool of the Electronic to Mobile system of the Bureau of Customs.	<p>legal writing for purposes of customs procedures.</p> <p>Since the goods declaration is also the working document used in the port and any amendments thereto is reflected in the E2M Customs system, it is presumed that the data extracted from the system is same with the hard copy of the document in the respective ports. Data from the Bureau of Customs is subject to the Data Privacy Act and confidential business information as defined under Republic Act 10667, otherwise known as "Philippine Competition Law", Paragraph E, Section 4.</p>		
(N/A) 4.2. Sale of the state's share of production or other revenues collected in kind							
(N/A) 4.3. Infrastructure provisions and barter arrangements							
(N/A) 4.4. Transportation revenues							
(N/A) 4.5. Transactions related to			BIR				

EITI Requirement	Description	Website	Responsible Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / GAPS
state- owned enterprises (SOEs)							
<b>4.6. Subnational Payments</b>	<p>DOF Department Order No. 8-2011 mandates the official reporting and monitoring of local government fiscal and financial operations through the electronic Statement of Receipts and Expenditure (eSRE)</p> <p>The eSRE system shall include the ENRDMT to provide a facility for the LGUs to report the following direct and non-direct payments:</p> <ol style="list-style-type: none"> <li>1. Local taxes, fees, and other charges;</li> <li>2. Receipts of shares from national wealth within the LGU's jurisdiction;</li> <li>3. Expenditures of LGUs coming from receipts/collections from the extractive industries and shares from national wealth; and .</li> <li>4. Such other monetary and non-monetary benefits received by LGUs from extractive industries and shares from national wealth.</li> </ol>		BLGF-DOF	Quarterly ENRDMT reports are required to be submitted to BLGF through the ENRDMT portal, <a href="http://enrdmt.blgf.gov.ph/">http://enrdmt.blgf.gov.ph/</a>	Validated by BLGF	BLGF closely monitors the submission of quarterly ENRDMT reports	<p>Only LGUs and respective treasurers have access the ENRDMT portal</p> <p>Public has no access to the enrndmt portal</p> <p>eSRE is public and data is shared in excel. However, local revenues are not disaggregated to indicate revenues from extractives</p>
<b>(N/A) 4.7. Level of disaggregation</b>							
<b>(N/A) 4.8. Data Timeliness</b>							
<b>(N/A) 4.9. Data quality and Assurance</b>							
<b>5. REVENUE ALLOCATIONS (Disclosure 3/3)</b>							
<b>5.1. Distribution of extractive industry revenues</b>	Local Government Code (LGC) mandates that LGUs are entitled to 40% of the total collections from extractive companies in their locality.	<a href="https://www.dbm.gov.ph/index.php/budget-documents/2018/besf-table-2018">https://www.dbm.gov.ph/index.php/budget-documents/2018/besf-table-2018</a>	DBM	Data not disaggregated by expenditure by revenue source			<p>No disaggregated data for expenditures per revenue stream</p> <p>LGUs currently do not have a clear picture of how much they receive from mining companies, because the money is collected by</p>

EITI Requirement	Description	Website	Responsible Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / GAPS
							regulatory agencies, transferred to a central agency, lumped with other payments and then distributed to local governments.
5.2. Subnational transfers		Portal developed / pre-testing phase and will be launched Q1 2021	DBM	Data disaggregated per municipality	Based on validated data from BIR and BoTr	Updated real time	Data in the portal is updated only when validated and reconciled data from BIR and BoTr are received. Dependent on the input and timelines of BIR and BoTr.  DBM has no control of the reconciliation process between BIR and BoTr.  Guidelines being prepared to define process, procedure and timelines for this purpose
5.3. Revenue management and expenditures			DBM				No existing management system to disaggregate revenues from mining and how these revenues are spent
<b>6. SOCIAL AND ECONOMIC SPENDING (Disclosure of 3/4)</b>							
6.1. Social and environmental expenditures by extractive companies	<p>SDMP; EPEP (MGB)</p> <p>SDMP allocation is posted on MGB website, however, it only shows the lump sum amount</p> <p>In a recent case, MGB released a directive on how to allocate SDMP funds. Directive can be seen from the MGB website but no granularity of data reporting on how it was used at the local level</p> <p>The following are not subjected to COA reporting: SDMP, Mine Rehabilitation Fund, Mine Waste and Tailing Fees – on going</p>	<p><a href="http://databaseportal.mgb.gov.ph/#/public/sdmp">http://databaseportal.mgb.gov.ph/#/public/sdmp</a></p> <p><a href="http://databaseportal.mgb.gov.ph/#/public/envi-protection-enhancement-program/117">http://databaseportal.mgb.gov.ph/#/public/envi-protection-enhancement-program/117</a></p> <p><a href="https://mgb.gov.ph/images/Citizens_Charter/Memo_re_Realignme nt_for_typhoon.jpg">https://mgb.gov.ph/images/Citizens_Charter/Memo_re_Realignme nt_for_typhoon.jpg</a></p> <p><a href="https://region3.mgb.gov.ph/mgb/rollI_files/pdf/SDMP/2020.pdf">https://region3.mgb.gov.ph/mgb/rollI_files/pdf/SDMP/2020.pdf</a></p> <p><a href="http://databaseportal.mgb.gov.ph/#/public/envi-work-program/324">http://databaseportal.mgb.gov.ph/#/public/envi-work-program/324</a></p>	MGB – DENR COA	<p>Needs a lot of data unpacking and reporting</p> <p>Data is not readily available/not open</p>	<p>MGB and MEB need to coordinate and align data in monitoring annual EPEP and SDMP</p> <p>Monitoring environmental guarantee fund</p> <p>HOWEVER, the information above is not posted on EMB website</p> <p>ECC and EIS can be requested for but <b>not readily</b> available – this is now a major issue for cross-checking and</p>	<p>Data is being generated and required from regional offices but there is a big gap in the infrastructure.</p> <p>Recently, MGB provided incentives (or disincentive) to regional offices for submitting timely reports</p>	<p>MGB has started using a lot of tools to support transparency but it requires budget allocation for hard and soft infrastructure</p> <p>Online communication systems and database infrastructure require investment and budget allocation – MGB has been consistently proposing for a budget allocation to improve its overall database to align and support its goals in information and data transparency but budget allocation has been an issue.</p> <p>Also, the DICT overall plan for government agency information system support is being used to stall the earlier</p>

EITI Requirement	Description	Website	Responsible Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / GAPS
	<p>discussion if these fees should go to MGB</p> <p>Fees and Charges need to be reviewed: there is a pending bill in the senate – there is a need to address the issue of underassessment of fees and charges</p> <p>COA also performs overall compliance audit, i.e. financial, budget and authority and performance audit</p>				<p>validation fund use and allocation</p> <p>EMB noted that the Director and the Legal Department needs to ask permission (before sharing of contracts) from the signatories</p>		<p>plans on investing for bureau level information system.</p>
	<p>Royalty monitoring (NCIP)</p> <p>COA Audits the royalty collection from mining companies in reservation areas</p> <p>Findings on opportunity loss from non-imposition of royalty fees outside the mineral reservation</p>	<p><a href="https://www.wipo.int/edocs/lexdocs/laws/en/ph/ph189en.pdf">https://www.wipo.int/edocs/lexdocs/laws/en/ph/ph189en.pdf</a></p> <p><a href="https://www.rappler.com/nation/mines-and-geosciences-bureau-audit-report-2017">https://www.rappler.com/nation/mines-and-geosciences-bureau-audit-report-2017</a></p>	<p>NCIP</p>	<p>Needs a lot of data unpacking and reporting</p> <p>Data is not readily available/not open</p>	<p>There are existing policy gaps, again –</p> <p>The following are not subjected to COA reporting: SDMP, Mine Rehab Fund, Mine Waste and Tailing Fees – on going discussion if these fees should go to MGB</p> <p>Findings on opportunity loss from non-imposition of royalty fees outside the mineral reservation</p> <p>Fees and Charges need to be reviewed: there is a pending bill in the senate – there is a need to address the issue of underassessment of fees and charges</p>	<p>Data is not readily available and not timely.</p> <p>There is a big gap on agency capacity to track the information in a timely manner</p>	<p>The NCIP website does not have the necessary microsite to be transparent and update their stakeholders on this part of extractive industry information</p>

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	DOE		DOE	DOE's database/website is quite opaque on this information	Needs data granularity in terms of:  Government revenues generated by the extractive industries (including taxes, royalties, bonuses, fees and other payments) in absolute terms and as a percentage of total government revenues.	Inconsistent data timeliness	DOE needs to address the increasing list of action points suggested by the MSG for the past several years – including the outstanding action points listed on the PH-EITI website  DOE needs to fast-track the crafting and passing of administrative order similar to DENR's <b>DAO 2017-07</b>  <a href="http://databaseportal.mgb.gov.ph/mgb-public/api/attachments/download?key=ifTteFwgRme9GkIjAx3MYtvTSoVPgwHCnYLtelwN1jbavsFYH3Gj95nd8Ga7BWtf">http://databaseportal.mgb.gov.ph/mgb-public/api/attachments/download?key=ifTteFwgRme9GkIjAx3MYtvTSoVPgwHCnYLtelwN1jbavsFYH3Gj95nd8Ga7BWtf</a>
	National Commission on Indigenous Peoples (NCIP) Administrative Order No. (AO) 03, series of 2012, entitled "The Revised Guidelines on Free and Prior Informed Consent (FPIC) and Related Processes of 2012 provides guidelines on the process of acquiring, implementing, and monitoring a Memorandum of Agreement (MOA) between extractive companies and Indigenous Peoples (IPs) Ancestral Domain owners.	<a href="http://ph-eiti.dof.gov.ph/ncip.html">http://ph-eiti.dof.gov.ph/ncip.html</a>	National Commission on Indigenous Peoples (NCIP)				EITI reports NCIP has posted high variances in the EITI reconciliation process since 2014.
6.2. (N/A) Quasi- fiscal expenditure			DOE				
6.3. <b>Contribution of the extractive sector to the economy</b>	Total government revenues generated by the extractive industries (including taxes, royalties, bonuses, fees and other payments) in absolute terms and as a percentage of total government revenues.	<a href="http://mgb.gov.ph/attachments/article/162/MIS(2018)%20Annual%203Yr-2016%20to%20Q1-2019%20for%20Upload%20May2019.pdf">http://mgb.gov.ph/attachments/article/162/MIS(2018)%20Annual%203Yr-2016%20to%20Q1-2019%20for%20Upload%20May2019.pdf</a>  <a href="https://www.rappler.com/nation/mines-and-geosciences-bureau-">https://www.rappler.com/nation/mines-and-geosciences-bureau-</a>	MGB – DENR COA DOE	Needs improvement, requires a lot on data unpacking/disaggregation and comprehensiveness	Information available but inconsistent level of quality per region	Information available but inconsistent level of timeliness per region	Data is relatively easy to monitor and access but needs disaggregation and clarity on mandates/regulations different agencies and bureaus role and tasks, many information can fall through the cracks

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		<a href="#">audit-report-2017</a>  <a href="https://www.doe.gov.ph/transparency/bureaus-and-services-functions">https://www.doe.gov.ph/transparency/bureaus-and-services-functions</a>					
6.4. Environmental impact of extractive activities		<a href="http://eia.emb.gov.ph/wp-content/uploads/2020/07/EMB-MC-2020-27-Project-Threshold-for-Extraction-of-Non-Metallic-Resources-Applying-for-ECC.pdf">http://eia.emb.gov.ph/wp-content/uploads/2020/07/EMB-MC-2020-27-Project-Threshold-for-Extraction-of-Non-Metallic-Resources-Applying-for-ECC.pdf</a>  <a href="http://databaseportal.mgb.gov.ph/#/public/envi-protection-enhancement-program">http://databaseportal.mgb.gov.ph/#/public/envi-protection-enhancement-program</a>  <a href="https://www.doe.gov.ph/laws-issuances-oil-gas?ckattempt=1">https://www.doe.gov.ph/laws-issuances-oil-gas?ckattempt=1</a>  <a href="https://www.doe.gov.ph/laws-issuances-oil-gas?ckattempt=1">https://www.doe.gov.ph/laws-issuances-oil-gas?ckattempt=1</a>	MGB - DENR DOE	Not readily available – information needs to be requested so it is still difficult to assess the level of disaggregation and comprehensiveness	<p>Not being disclosed openly and regularly and so hard to assess the overall data quality/assurance</p> <p>EMB and MGB need to work on alignment and harmonization of tools and approaches</p>	Not timely	<p>MGB provides headline information (i.e. lump sum allocation) for environmental protection but does not provide information/resources on how the funds were used or allocated.</p> <p>EMB and MGB needs to align information, information needs local/area/project level unpacking in terms of allocation in order to be more transparent and useful</p> <p>EMB website: ECC and EIS can be requested for but not readily available</p> <p>EMB noted that the Director and the Legal Department need to ask for permission (before sharing of contracts) from the contract signatories</p> <p>All the indicators under this 6.4 requirements have corresponding Philippine laws and Department Administrative Orders, however, the designated bureaus do not have immediate plans and resources to make the information available.</p> <p>There are no clear indicators that <b>information</b> on regular environmental monitoring</p>

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							<p>procedures, administrative and sanctioning processes of governments, as well as environmental liabilities, environmental rehabilitation and remediation programs can be made easily accessible and available online. Policy gaps</p> <p>Policy harmonization</p> <p>Technical (i.e. information system) and budgetary requirements</p>