

MAINSTREAMING EITI DATA IN THE PHILIPPINES

A FEASIBILITY STUDY



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Part 1

The Feasibility Study:

MAINSTREAMING EITI DATA IN THE PHILIPPINES

1. BACKGROUND¹

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 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

¹ Based on the TOR of the Feasibility Study on Mainstreaming EITI Data in the Philippines

annual EITI reports collating and analyzing 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 realizing 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, 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 standards² 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.

² Culled from the EITI Standard 2019 dated June 2019

- 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.
- 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 toolkit³ was developed to provide a step-by-step guide for 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?
- Step 4: Assessment: What deviates from the EITI Standard? Where are the gaps?

2.2. Objectives of the Mainstreaming Feasibility Study

³ Culled from the Toolkit for Mainstreaming EITI Disclosures

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:

- 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)
- 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?

- 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?
- How is the data / information validated? How long is the validation process?
- Are the data / information made public? How? Is there an online platform? If none, how can the data be accessed? Is it open data?
- Are the data / information generated periodically? How often?
- Are there other government offices / private organizations that request this data from your office?
- Do you have policy/mechanism for data integrity/protection?
- What are the challenges your agency face in terms of data generation and public disclosure? What are the actions being undertaken to address them?
- 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:

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

3. FINDINGS OF THE FEASIBILITY STUDY

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. The 9 standards and the reasons why they are not currently applicable to the country are listed in the table below.

Table 1. Justification of Non Application of EITI Standards

EITI Standards	Justification / Reason
2.6. State Participation	The 2014 EITI report included some disclosures by State-Owned Enterprises (SOEs) related to ownership held in extractive assets. It was validated that these do not give

EITI Standards	Justification / Reason
	rise to material revenues in the Philippines
4.2. Sale of the state's share of production or other revenues collected in kind	Previous EITI reports and stakeholder views have confirmed that no company make payments of: royalty, the government's share of production or other payments in-kind. The contractual framework only allows cash payments.
4.3. Infrastructure provisions and barter arrangements	Previous EITI reports have confirmed that there are no barter and infrastructure transactions in the Philippines.
4.4. Transportation revenues	Previous EITI reports views have confirmed that no government agency or SOE collect material revenues for the transportation of oil, gas and minerals.
4.5. Transactions related to state-owned enterprises (SOEs)	Despite not giving rise to material revenues, previous EITI reports have disclosed information about relevant mandatory transactions between the government, SOEs and private companies, notably dividends, and royalty fees and commitment fees.
4.7. Level of disaggregation	* used as overall criteria for assessing disclosures (incorporated as comments per standard assessment)
4.8. Data Timeliness	
4.9. Data Quality and Assurance	
6.2 Quasi-fiscal expenditures	Quasi-fiscal expenditures do not occur in the extractive sector in the Philippines.

Based on the initial assessment of government implementing agencies, one (1) disclosure was assessed as "mainstreamed", nine (9) are "partially mainstreamed" and six (6) needs improvement. The definitions are as follows:

- Mainstreamed 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 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 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 2 summarizes the assessment of the systematic disclosure of EITI data based on the general description of the level of mainstreaming provided above.

Table 2. Overall Assessment of EITI Data Mainstreaming

Assessment	2019 EITI Data Requirements
Mainstreamed (1)	2.4. Contracts
Partially Mainstreamed (9)	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
	6.3. Contribution of the extractive sector to the economy
Needs Improvement (6)	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 the succeeding discussions below using the Assessment Tool provided by EITI International. 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. The next sections provide more details of the results of these various complementary activities to collect data. Please refer to Annex 1 for additional information.

3.3. Legal and Institutional Framework, including Allocation of Contracts and Licenses

Overview: The EITI requires disclosures on how the extractive sector is managed, enabling stakeholders to understand the laws and procedures for the award of exploration and production rights, the legal, regulatory and contractual frameworks that apply to the extractive sector, and the institutional responsibilities of the State in managing the sector. The EITI Requirements related to a transparent legal framework and awarding of extractive industry rights that are applicable to the Philippines include: legal framework and fiscal regime; contract and license allocations; register of licenses; contracts; and beneficial ownership.

3.3.1. Legal Framework and Fiscal Regime

Description	<ul style="list-style-type: none"> Implementing countries must disclose a description of the legal framework and fiscal regime governing the extractive industries. This information must include a summary description of the fiscal regime, including the level of fiscal devolution, an overview of the relevant laws and regulations, a description of the different types of contracts and licenses that govern the exploration and exploitation of oil, gas and minerals, and information on the roles and responsibilities of the relevant government agencies. Where the government is undertaking reforms, the multi-stakeholder group is encouraged to ensure that these are documented.
Assessment	Partially Mainstreamed

Agency	National Government		
Website / Description	https://www.officialgazette.gov.ph This is the Republic of the Philippines' Official Journal which houses all the laws of the Philippines; it is not exclusive to the extractive industries.		
Disaggregation / Comprehensiveness	Data Quality / Assurance		
Comprehensive: YES Comprehensible: NO	Some in "original" document-image scanned PDF, some are in HTML, and some come in machine-readable PDF format (not consistent) Search function is not powerful.	Data Timeliness	Assessment / Gaps

Agency	DENR – Mines and Geosciences Bureau		
Website and Description	http://databaseportal.mgb.gov.ph/#/public/documents/AD/Rules%20and%20Regulations MGB Rules and Regulations – a collection of rules and regulations pertinent to Mining http://databaseportal.mgb.gov.ph/#/public MGB Central Database		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
Comprehensive: YES Comprehensible:	Saved in PDF format, some machine readable	Latest rules and regulations	Contents are new (updated) but not linked to any related/relevant information.

NO	(available as text), but most are machine un-readable Website has unreliable or limited search capacity. Some broken links observed	posted	Updates on the portal are standalone news items and do not point to pertinent information or relevant items (e.g. previous regulations). Possible conflicts with the implementation of mining, forestry and some environmental laws as cited by case studies written by think tanks and multilateral agencies and pending cases in court.
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Agency	DENR – Environment Management Bureau (EMB)		
Website and Description	https://emb.gov.ph/laws-and-policies-environmental-impact-assessment Collection of rules and regulations pertinent to natural resources management http://eiais.emb.gov.ph/internal/login.aspx Environmental Impact Assessment (not shared with public) – not assessed by this study		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
Comprehensive: YES Comprehensible: NO	Saved in PDF in format, some are machine readable, some are scanned from original documents No search function. Site navigation is disorganized.	Latest rules and regulations posted; there is a section featuring a collection of salient Rules and Regulations but this is not updated.	Contents are new (updated) but not linked to any related/relevant information. Possible conflict with the implementation of mining, forestry and some environmental laws as cited by case studies written by think tanks and multilateral agencies and pending cases in court.

Agency	Department of Energy (DOE)
Websites and Description	https://www.doe.gov.ph/pcecp The Philippine Conventional Energy Contracting Program (PCECP) features the awarding processes for energy contracts. https://www.doe.gov.ph/laws-rules-regulations-petroleum Subsection on Oil/Gas https://www.doe.gov.ph/pcecp?q=pcecp/fiscal-terms

	Oil/Gas Fiscal Terms https://www.doe.gov.ph/coal Subsection on Coal https://www.doe.gov.ph/pcecp?q=pcecp/coal/fiscal-legal/fiscal-terms Coal Fiscal Terms http://www.doe.gov.ph/laws-and-issuances/compendium-energy-regulation-laws-circulars-and-other-issuances Compendium on Energy Regulation Laws		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
Comprehensive: YES Comprehensible: NO	Data is not organized to be user-friendly. The “5th Philippine Energy Contracting Round (PERC5)” is not easily distinguished from the rest of the content nor does it have an indication of any update.	Latest rules and regulations assumed as posted. e.g. PERC5 Figures and Maps section feature 2013, 2014, and 2015 data (no indication if this is current)	- PDF in mixed format, some machine readable, some scanned - very limited search capacity - data is not linked to relevant/related information - dead link to coal-related laws, rules and regulations

There is significant legal basis, structure and reforms surrounding mineral and petroleum resource management, including requiring access to Public Information (through the Freedom of Information Act). However, evidence of “implementation gaps” exists between what the laws say and how resource governance and revenue collection works in practice. There are shortcomings in providing comprehensive administrative guidelines, and the lack of standards to properly address the requirements set by EITI.

Judging from the various national government portals that were visited, the following observations are evident:

- Governing laws, agency regulations, and inter-agency processes are not harmonized; there are generalized provisions, ambiguities, or gaps that lead to legal and/or administrative conflicts that perpetuate inconsistent interpretation.
- Provisions to allow for information-sharing is lacking, i.e., clearly setting out requirements on what documents, information, data, decisions, and outcomes are to become public.

- There appears to be no sanctions for non-compliance for legislation or directives, nor are there enforceable standards to effectively implement data integrity, timeliness, or collection, and quality.
 - Information and data culled from different government implementing agencies are neither comparable nor analyzable.
 - Heavy drilling down is required to obtain information
 - Information is almost always not in open data or machine-readable or format
 - Databases do not have reliable search string functions
 - Site navigation is difficult

Inadequate transparency, accountability, and integrity safeguards open up legal loopholes and ambiguities where it can be difficult to detect corruption in the form of inappropriate political influence, manipulation of laws, or even human error. Therefore, the first step to ensure the integrity of the mainstreaming and disclosure system is to closely examine the existing legal framework to identify and rectify any deficiencies.

There is a need to systematically review, update and/or make appropriate amendments and/or adjustments to existing legislations (to include implementing rules and regulations vis-à-vis the roles and functions of the implementing agencies and the industries they regulate) to ensure high standards of technical legal quality and to troubleshoot the lack of harmonization of the new laws with the existing laws. To help address the gaps, the following may be considered:

- Establish common and cohesive procedures, set criteria as well as standards (through coordination with the Open Government Partnership⁴) among and between responsible government agencies to help unify data, its collection, and publication.
- Review what data, processes, documentation or decisions (in whole or in part) are to be published and made public.
- Review inter-agency roles and processes to come up implementable agreements/decisions/responsibilities that are clear and consistent with principles of transparency and accountability
- Improve access to information by using open data format to satisfy analysis and comparability purposes; and where not possible, a link to request an open data version of the published PDF document may be provided
- Ensure availability and reliability of information portals by allocating budgets for their proper security, maintenance, update and upkeep
- Provide plain-language summaries, background or contextual explanation to facilitate broader understanding of key terms, which help site visitors to sort through lengthy texts and get the information they need.

⁴ The Open Government Partnership (OGP) is a global effort that seeks to create commitments from government and non-government stakeholders that promote transparency, empower citizens, fight corruption and harness new technologies to strengthen governance. The Philippines is one of the eight founding countries of the OGP in 2011.

- Thoughtfully review agency websites as regards interface design and function (for user-friendliness) and ensure there are no broken or redundant folders or links on information portals.

3.3.2. Contracts and License Allocations

Description	<ul style="list-style-type: none"> • Implementing countries are required to disclose the following information related to all contract and license awards and transfers taking place during the accounting period covered by the most recent EITI disclosures, including for companies whose payments fall below the agreed materiality threshold: <ul style="list-style-type: none"> ○ a description of the process for transferring or awarding the license; ○ the technical and financial criteria used; ○ information about the recipient(s) of the license that has been transferred or awarded, including consortium members where applicable; and ○ any material deviations from the applicable legal and regulatory framework governing license transfers and awards. • Where companies hold licenses that were allocated prior to the period covered by EITI implementation, implementing countries are encouraged to disclose the information set out in 2.2(a). • Where licenses are awarded through a bidding process, the government is required to disclose the list of applicants and the bid criteria. • The multi-stakeholder group may wish to include additional information on the allocation of licenses as part of the EITI disclosures. This could include commentary on the efficiency and effectiveness of licensing procedures, and a description of procedures, actual practices and grounds for renewing, suspending or revoking a contract or license.
Assessment	Partially Mainstreamed

Agency	DENR – Mines and Geosciences Bureau		
Website and Description	https://mgb.gov.ph/2015-05-25-04-46-40/2015-05-27-08-41-36 Primers and Information Materials PDF documents on the requirements for the awarding and processing of applications for mining tenements		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
Comprehensive: NO	Assumed as containing the	Assumed as Current	Falls under the Library Section of the MGB website; and separate

Comprehensible: NOT QUITE	necessary legal provisions and requirements to accomplish the same		from Mining Contracts and Applications
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Agency	DENR – Mines and Geosciences Bureau		
Website and Description	https://mgb.gov.ph/2015-05-13-01-44-56/2015-05-13-01-46-18/2015-05-13-02-15-27 Pro Forma Mining Contracts Contract Templates in non-editable PDF format		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
Comprehensive: NO Comprehensible: NO	Assumed as containing the necessary legal provisions and requirements to accomplish the same	Assumed as still relevant and current (2015)	Does not provide any legal basis, separate list of requirements, eligibility or qualification, investment required, where to file, how to submit, which office to submit requirements to Templates not seen as part of the page, but included as a drop-down menu item.

Agency	DENR – Mines and Geosciences Bureau		
Website and Description	https://mgb.gov.ph/2015-05-04-07-00-12/2015-06-05-05-48-55 Mining Application Process Flowcharts in single- or two-paged PDF format Contract Templates in non-editable PDF format		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
Comprehensive: NO Comprehensible: NO	Assumed as accurate and relevant; no basis for establishing thoroughness of procedures indicated	Assumed as still relevant and current (2015)	Does not inform about timelines, standards, approvals criteria and awarding process. Data is also not linked to relevant information (e.g. Primers and other Info Materials)

Agency	DENR – Mines and Geosciences Bureau		
Website and Description	https://mgb.gov.ph/2015-05-13-01-44-56/2015-05-13-01-46-18/2015-05-13-02-16-13 Mining Applications in Regional Offices (various links)		

	PDF listing of <ul style="list-style-type: none"> - Mineral Production Sharing Agreements (MPSAs) - Exploration Permits (EPs) - Financial or Technical Assistance Agreements (FTAAs) - Mineral Processing Permits (MPPs) - Industrial Sand and Gravel Permits (IPs) Including: List of Patented Mining Claims by Corporation		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
Comprehensive: NO Comprehensible: NO	Responsible MGB personnel listed in the monthly updates; assumed as accurate	Updated as of March 2021 (monthly uploads)	Does not inform about timelines, standards, approvals criteria and awarding process. Data is not linked to relevant information (e.g. Info Materials, which needs to be searched elsewhere) Historical data not shown (any changes in data may not be readily compared)

Agency	Department of Energy		
Websites and Description	http://www.doe.gov.ph/laws-and-issuances/compendium-energy-regulation-laws-circulars-and-other-issuances https://www.doe.gov.ph/summary-laws-and-issuances https://www.doe.gov.ph/sites/default/files/pdf/citizen_charter/doe_citizens_charter_2016_erdb.pdf		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
Comprehensive: NO Comprehensible: NO Not an exhaustive listing of relevant laws Unreliable or limited search capacity.	PDF in mixed format, some machine readable (available as text), but most are machine unreadable Standalone: Data not linked to relevant / related information.	Updated for 2020	Data seems adequate, but is not disaggregated and utilizable to the extent required by EITI standards. Presentation of laws and regulations is fragmented, disorganized, and not user-friendly. Contract Templates in non-editable PDF format

Agency	Department of Energy		
Websites and Description	https://www.doe.gov.ph/pcecp Philippine Conventional Energy Contracting Program (PCECP) https://www.doe.gov.ph/guidelines-petroleum 5th Philippine Energy Contracting Round (PERC5) Guidelines for Contracting Petroleum Projects https://www.doe.gov.ph/coal-guidelines 5th Philippine Energy Contracting Round (PERC5) Guidelines for Contracting Coal Projects https://www.doe.gov.ph/energy-statistics?q=energy-resources/philippine-coal-contract-system Coal Contracting System (another version) and Mining Small Scale Permit Procedures https://www.doe.gov.ph/evaluation-criteria-0 Evaluation Criteria for Awarding Energy Projects		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
Comprehensive: NO Comprehensible: NO Data may be sufficient, but not user-friendly	Contains Timeline, Criteria and Guidelines Weak cohesiveness Data is sometimes admixed (for coal and petroleum) and presentation is inconsistent.	Assumed as updated Contracting Guidelines for Coal do not seem updated	Site navigation difficult Not disaggregated and utilizable to the extent required by EITI standards Heavily fragmented and disorganized; some pertinent information (like flowcharts) are absent in major links but may be found elsewhere.

A license is generally understood as a permit from an authority that allows a person/company to carry out a certain activity, subject to specified limits. Before licenses are granted or renewed, it is essential to know exactly who the potential recipient is. When valuable licenses fall into the hands of those who will not act responsibly, the sectors can be seriously harmed. An effective and transparent licensing process can filter out many such actors.

Therefore, implementing **integrity screening systems**⁵ to assess potential licensees mitigates abuse and corruption risks. Integrity screening is the process of determining whether a license applicant may present a risk to a sector based on an assessment of that applicant's beneficial ownership; criminal, civil, and regulatory history, and conflicts of interest.

⁵ Votava C, Hauch J, Clementucci F. (2018) License to Drill A Manual on Integrity Due Diligence for Licensing in Extractive Sectors. The World Bank.

The following observations on the awarding, renewal, and transfer of contracts in the Philippines' extractives sector thus consider the rationale presented:

- The descriptions that specify each functional step or level of review, approval and final decision-making processes, are unprecise and unclear.
- The functional responsibility of licensing agencies for monitoring compliance with mandatory steps, criteria, and exceptions are also not clear.
- Prohibitions and/or clear definition of serious conflicts of interest are not cited.
- Provisions that allow for information-sharing (e.g. clearly setting out requirements on what documents, information, data, decisions and outcome are to become public) are not present.
- Provisions for when specific checks/audits are to be conducted, as well as "appropriately burdensome" sanctions for noncompliance, and citing clear responsibility and accountability for their enforcement, are lacking.

Specifically, the following pre-and post-license round information were not clearly indicate:

- Blocks/areas available for license allocation
- Criteria for license application (not just general but technical, financial, etc.)
- Criteria for license evaluation (indication of the weighted importance of each criterion in the selection process)
- Sequential and procedural steps (that clearly specify the official or agency responsible for implementing and ensuring full compliance of each step, as mandated or stipulated in law/orders/circulars)
- Criteria for license transfers
- Criteria for appealing license decisions
- Terms that are subject to negotiation within the model contract
- List of companies that applied for licenses or participated in contracting rounds.
- Justification of selection (i.e., document/text providing the rationale for each license allocated)
- Exception procedures (and if they occur: how they are precisely defined, limited, and specified in the legal frameworks that articulate the circumstances in which they are permitted)

The bidding rounds, process flowcharts, checklists, sample contracts (including procedures for transfers) are mostly contained in text-heavy, lengthy PDF (image) file formats, without reference to supporting or practical information. Site navigation is difficult (not user-friendly or intuitive), as is searching for a particular data

Where conditions that call for critical decisions in the licensing process are scattered among several different laws/regulations that are not effectively harmonized, the precise functional

authority and accountabilities of responsible agencies or offices (including staff in charge) are likely to be unclear or ambiguous. This gives rise to legal loopholes that enable abuse, corruption, inappropriate manipulation or influence of the process, and the avoidance of transparency safeguards. Provisions for Licensing, then, must clearly define:

- the types and categories of licenses (such as sector, commodity, and extractive versus exploration)
- specify the rights and obligations that are generally applicable
- describe mandatory criteria for obtaining each type of license, and
- indicate the decision-making procedures for each phase leading to the grant, renewal, or denial of licenses.

Each step should be subject to adequate oversight, including effective transparency and accountability safeguards.

With a view for more active participation not just with investors and stakeholders but with the public in mind, there is also a need to make data more cohesive, easy to find, and directs users where related information can be readily found. Complex information must also come with plain English summaries or backgrounders, with each step or procedure intuitively packaged into self-contained info-page that includes:

- An overview
- Instructions / How-To section
- A link to supporting Documents/ Forms
- Related Resources
- Contact Person, including agency, department and office

The government would do good to focus on the implementation and enforcement of transparency and accountability rules by investing in monitoring capacity of government agencies, strengthening the role of auditors (or consider establishing a separate, autonomous and effective body or regulatory institution that oversees the allocation, renegotiation and implementation of contracts⁶ which may involve assisting local communities in developing specific community-based monitoring tools), and to ensure there is space for consultation from different stakeholders to question policies and regulations.

3.3.3. Register of Licenses

Description	<ul style="list-style-type: none"> • The term license in this context refers to any license, lease, title, permit, contract or concession by which the government confers on a company(ies) or individual(s) rights to explore or exploit oil, gas and/or mineral resources. • Implementing countries are required to maintain a publicly available
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⁶ OECD. (2018) Corruption in the Extractive Value Chain (Preliminary Report)

	<p>register or cadastre system(s) with the following timely and comprehensive information regarding each of the licenses pertaining to companies within the agreed scope of EITI implementation:</p> <ul style="list-style-type: none"> ○ License holder(s) ○ Where collated, coordinates of the license area. Where coordinates are not collated, the government is required to ensure that the size and location of the license area are disclosed in the license register and that the coordinates are publicly available from the relevant government agency without unreasonable fees and restrictions. The disclosures should include guidance on how to access the coordinates and the cost, if any, of accessing the data. The government should also document plans and timelines for making this information freely and electronically available through the license register. ○ Date of application, date of award and duration of the license. ○ In the case of production licenses, the commodity being produced. <ul style="list-style-type: none"> ● It is expected that the license register or cadastre includes information about licenses held by all entities, including companies and individuals or groups that are outside the agreed scope of EITI implementation, i.e. where their payments fall below the agreed materiality threshold. Any significant legal or practical barriers preventing such comprehensive disclosure should be documented and explained, including an account of government plans for seeking to overcome such barriers and the anticipated timescale for achieving them. ● Where such registers or cadastres do not exist or are incomplete, any gaps in the publicly available information should be disclosed and efforts strengthen these systems documented.
Assessment	Needs Improvement

Agency	DENR – Mines and Geosciences Bureau		
Website and Description	https://mgb.gov.ph/2015-05-13-01-44-56/2015-05-13-01-46-18/2015-06-03-03-42-49 Approved Mining Permits and Contracts		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
Comprehensive: NO Comprehensible: NO Data is adequate,	Data seem reliable, as it is published by a competent govt authority. Transparency	MPSAs (as of Sep 2020) FTAAs (as of Oct 2020) MPPs (as of Sep 2020)	Does not link data to any relevant guidance, documentation, visualizations, or analyses. Data not easy to compare within and between sectors, across

but not disaggregated and utilizable to the extent required by EITI standards	about data collection, standards, and publishing processes unknown.	EPs (as of Sep 2020) Updated for 2020; historical data not shown.	geographic locations, and over time.
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Agency	Department of Energy		
Description and Website	https://www.doe.gov.ph/energy-resources?q=energy-resources/sc-operators List of Petroleum Service Contractors in the Philippines		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
Comprehensive: NO Comprehensible: NO License information not disclosed	License information not disclosed	March 2018 data	Only lists the ff: - Service Contract # (Location) - Name of Contractor - Contact Person - Address - Contact #

Agency	Department of Energy		
Website and Description	https://www.doe.gov.ph/energy-resources?q=energy-resources/coc Coal Operating Contract Holders (COC)		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
Comprehensive: NO Comprehensible: NO No data	No data	No data	Link is not easily accessed. Heavy drilling down required, not easily accessible from main interface

A public Register of Licenses is generally established for public inspection and is intended to provide the means that will aid stakeholders in determining whether the regulatory objectives of the law regarding extractives have been met. The provision of a public register is used to demonstrate that there is transparency and accountability in decision-making processes in terms of Granting Licenses. The disclosure of the list of awarded licenses and contracts is still not common practice in many producing countries, the Philippines included.

The following data is required information in the company public Register of Licenses as recommended by the EITI:

- Name/s of license holders

- Coordinates of licenses (or description of license area where coordinates not available)
- Date of license application, date of award, and duration of license
- Commodity being produced for production licenses

The following are observations per extractives category:

- Mining: As of this writing, there are 309 Mineral Production Sharing Agreements, 5 Financial or Technical Assistance Agreements and 13 existing Exploration Permits for the mining sector. The MGB publicly discloses this information in the link provided.
- Oil and Gas: Availability is 2018 data only; does not provide information if updated; does not show coordinates of the license area, date of issue and duration of license and does not indicate commodity being produced
- Coal: No records shown

Even if companies file the required information, the benefits of a registry are limited if the information is not reliably updated. A public registry initiates procedures for the revocation, cancellation, or expiration of licenses in accordance with the provisions set by regulations. The challenge for public registers is to effectively monitor and ensure that company information is reliable, accurate, and updated in a timely manner. Access to information related to the award, nature, and terms of contracts—along with identifying territories allocated to prospecting and exploration—are not made public and are not up to date. These issues could be addressed based on the following considerations:

- Make ways for updating to happen simultaneously; i.e., upon awarding, cancellation, etc.
- Make this information available online in open electronic formats where capacity exists
- If database is hard to maintain. search queries may incur a fee. A person may, upon payment of the prescribed fee, inspect the register.
 - Licensing authorities should create an online cadaster platform showing which areas are open for application, and which are occupied, by whom and for what type of activity.

3.3.4. Contracts

Description	<ul style="list-style-type: none"> • Implementing countries are required to disclose any contracts and licenses that are granted, entered into or amended from 1 January 2021. Implementing countries are encouraged to publicly disclose any contracts and licenses that provide the terms attached to the exploitation of oil, gas and minerals. • The multi-stakeholder group is expected to agree and publish a plan for
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	<p>disclosing contracts with a clear time frame for implementation addressing any barriers to comprehensive disclosure. This plan will be integrated into work plans covering 2020 onwards.</p> <ul style="list-style-type: none"> • It is a requirement to document the government’s policy on disclosure of contracts and licenses that govern the exploration and exploitation of oil, gas and minerals. This should include: <ul style="list-style-type: none"> ○ A description of whether legislation or government policy addresses the issue of disclosure of contracts and licenses, including whether it requires or prohibits disclosure of contracts and licenses. Any reforms relevant to the disclosure of contracts and licenses planned or underway should be documented. ○ An overview of which contracts and licenses are publicly available. Implementing countries should provide a list of all active contracts and licenses, indicating which are publicly available and which are not. For all published contracts and licenses, it should include a reference or link to the location where the contract or license is published. If a contract or license is not published, the legal or practical barriers should be documented and explained. ○ Where disclosure practice deviates from legislative or government policy requirements concerning the disclosure of contracts and licenses, an explanation for the deviation should be provided. • The term contract means: <ul style="list-style-type: none"> ○ The full text of any contract, concession, production-sharing agreement or other agreement granted by, or entered into by, the government which provides the terms attached to the exploitation of oil gas and mineral resources. ○ The full text of any annex, addendum or rider which establishes details relevant to the exploitation rights ○ The full text of any alteration or amendment to the documents • The term license means: <ul style="list-style-type: none"> ○ The full text of any license, lease, title or permit by which a government confers on a company(ies) or individual(s) rights to exploit oil, gas and/or mineral resources. ○ The full text of any annex, addendum or rider that establishes details relevant to the exploitation rights ○ The full text of any alteration or amendment to the documents
Assessment	Mainstreamed

Agency	Extractive Industry Transparency Initiative in the Philippines (PH-EITI)
Website and Description	http://contracts-eiti.dof.gov.ph PH-EITI Contracts Portal

Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
<p>Comprehensive: YES</p> <p>Comprehensible: YES</p> <p>Full-text copy of Mining and some Hydrocarbon contracts provided; including related documents such as SDMPs, environmental monitoring reports, etc.</p>	<p>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.</p>	<p>As of March 2020, the PH-EITI contracts portal contained 142 contracts pertaining to the extractives sector.</p> <p>Does it represent complete / total # of contracts?</p> <p>N.B. Latest reports show 2015 data and earlier (not updated)</p>	<p>Possible migration to a central platform for government-disclosed data is under discussion.</p> <p>Only three (3) companies associated with hydrocarbon resources are listed on the portal.</p>

Extractive contracts must be anchored in a transparent, constructive long-term commercial relationship and operational partnership between government, investors and communities, to fulfil agreed and understood objectives based on shared and realistic expectations that are managed throughout the life-cycle of the project.

The [PH-EITI Contracts Portal](#) was created by PH-EITI with support from the Natural Resource Governance Institute (NRGI). The site is updated, searchable, and documents are machine readable.

3.3.5. Beneficial Ownership

Description	<ul style="list-style-type: none"> It is recommended that implementing countries maintain a publicly available register of the beneficial owners of the corporate entity(ies) that apply for or hold a participating interest in an exploration or production oil, gas or mining license or contract, including the identity(ies) of their beneficial owner(s), the level of ownership and details about how ownership or control is exerted. Where possible, beneficial ownership information should be incorporated in existing filings by companies to corporate regulators, stock exchanges or agencies regulating extractive industry licensing. Where this information is already publicly available, the EITI Report should include
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	<p>guidance on how to access this information.</p> <ul style="list-style-type: none"> • Implementing countries are required to document the government’s policy and multi-stakeholder group’s discussion on disclosure of beneficial ownership. This should include details of the relevant legal provisions, actual disclosure practices and any reforms that are planned or underway related to beneficial ownership disclosure. • As of 1 January 2020, it is required that implementing countries request, and companies publicly disclose, beneficial ownership information. This applies to corporate entity(ies) that apply for or hold a participating interest in an exploration or production oil, gas or mining license or contract and should include the identity(ies) of their beneficial owner(s), the level of ownership and details about how ownership or control is exerted. Any significant gaps or weaknesses in reporting on beneficial ownership information must be disclosed, including naming any entities that failed to submit all or parts of the beneficial ownership information. Where a country is facing constitutional or significant practical barriers to the implementation of this requirement by 1 January 2020, the country may seek adapted implementation in accordance with Article 1 of the EITI Board’s procedures for oversight of EITI implementation in section 4. • Information about the identity of the beneficial owner should include the name of the beneficial owner, the nationality, and the country of residence, as well as identifying any politically exposed persons. It is also recommended that the national identity number, date of birth, residential or service address, and means of contact are disclosed. • The multi-stakeholder group should assess any existing mechanisms for assuring the reliability of beneficial ownership information and agree an approach for corporate entities within the scope of 2.5(c) to assure the accuracy of the beneficial ownership information they provide. This could include requiring companies to attest the beneficial ownership declaration form through sign-off by a member of the senior management team or senior legal counsel, or submit supporting documentation. • Definition of beneficial ownership: <ul style="list-style-type: none"> ○ A beneficial owner in respect of a company means the natural person(s) who directly or indirectly ultimately owns or controls the corporate entity. ○ The multi-stakeholder group should agree an appropriate definition of the term beneficial owner. The definition should be aligned with (f)(i) above and take international norms and relevant national laws
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	<p>into account, and should include ownership threshold(s). The definition should also specify reporting obligations for politically exposed persons.</p> <ul style="list-style-type: none"> ○ Publicly listed companies, including wholly-owned subsidiaries, are required to disclose the name of the stock exchange and include a link to the stock exchange filings where they are listed. ○ In the case of joint ventures, each entity within the venture should disclose its beneficial owner(s), unless it is publicly listed or is a wholly-owned subsidiary of a publicly listed company. Each entity is responsible for the accuracy of the information provided. <ul style="list-style-type: none"> ● Implementing countries and multi-stakeholder groups should also address disclosure of legal owners and share of ownership.
Assessment	Needs improvement

Agency	Securities and Exchange Commission (SEC)		
Website and Description	https://www.doe.gov.ph/energy-resources?q=energy-resources/coc SEC i-View Portal (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		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
Comprehensive: Yes Comprehensible: Yes	<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</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>Enabling policies are in place and submission of beneficial information to the SEC is mandatory. However, public disclosure is impeded by the Privacy law. Companies must give permission for the data to be made available and accessible to a public entity requesting for the information.</p>

	beneficial owner is correct based on available records.		
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The Securities and Exchange Commission (SEC) issued Memorandum Circular No. 17, Series of 2018 (MC 17-2018) that required all registered domestic corporations, stock and non-stock to disclose in their General Information Sheets (GIS) their beneficial owners starting January 2019. Using the revised GIS form, corporations are now required under SEC to provide the following information on their beneficial owners:

- Complete name (surname, given name, middle name and name extension);
- Specific residential address;
- Nationality;
- Tax Identification number; and
- Percentage of ownership.

Per SEC MC 17-2018, “beneficial owner” is defined as any natural person who ultimately owns or controls the corporation; or has ultimate effective control over the corporation. “Ultimate effective control” is a situation in which ownership/control is exercised through actual or a chain of ownership or by means other than direct control. The memorandum circular further characterized “ultimate effective control” under the following circumstances:

- When there is direct or indirect ownership of at least 25% of any category of voting shares or capital of a legal person or arrangement;
- When there is the ability to elect a majority of the board of directors, or any similar body, of a legal person or arrangement;
- Any situation in which (i) any person has the ability to exert a dominant influence over the management or policies of a legal person or arrangement; or (ii) a majority of the members of the board of directors of such legal person or arrangement, or any equivalent body, are accustomed or under an obligation, whether formal or informal, to act in accordance with a given person’s directions, instructions or wishes in conducting the affairs of the legal person.

This memorandum was issued pursuant to the SEC’s mandate to assist in the implementation of the Anti-Money Laundering Act of 2001 (Republic Act 9160), more specifically the Anti-Money Laundering Council Regulatory Issuance A, B, and C, No. 3, Series

of 2018 (issued on 23 November 2018) which provides the guidelines in identifying beneficial ownership.

Publicly listed companies have been required to disclose their beneficial owner thresholds (5 percent and 10 percent) pursuant to the Securities Regulations Code (Republic Act 8799 enacted in 19 July 2000). However, with the implementation of SEC MC 17-2018, the obligation to disclose ultimate beneficial owners has been extended to cover all corporations. Also, the threshold for control has been provided at 25 percent ownership of the voting shares.

In cases where the company is owned through multiple layers, they should identify any intermediate layers of their ownership structure by submitting an ownership chart showing the intermediate layers with their corresponding ownership amounts.

The SEC will validate the beneficial ownership information submitted by companies through an onsite inspection of books and records, or through other means available.

The issuance of MC 17-2018 is a welcome development and could help EITI disclosure of the beneficial owners of companies involved in the extractive sector. These new GIS disclosure rules demonstrate that the SEC serious about transparency of doing business in country. With this requirement, the SEC or the public in general (including the stakeholders of EITI), are no longer tied to resorting to a manual tracing of the shareholdings or relying on existing or available documents to identify beneficial ownership. This is because all GIS filed with the SEC are public documents, which could be accessed in the SEC website by anybody. Thus, getting to the bottom of beneficial ownership should now be easier and more transparent.

PH-EITI stands to benefit from this recent development, particularly in pushing further the objectives of the Beneficial Ownership (BO) roadmap in started in 2016. In the 2018 EITI Report published in December 2020, a total of 41 out of 65 covered companies fully or partially disclosed beneficial ownership information. With the mandatory requirement, substantial inroads in the systematic disclosure of beneficial ownership data are expected.

The [SEC i-View](#), an online pay-per-use facility that gives the public the convenience of getting copies of documents like Annual Financial Statements, General Information Sheets of SEC-registered companies would have been the ideal platform. However, it remains un-operational and is still currently under development. If made available, the SEC i-View could be the main platform that could advance beneficial ownership disclosures in the country.

However, while the enabling policy has been set in place, public accessibility to the beneficial ownership information remains a challenge. One of the main stumbling blocks is the Privacy Act, that limits the public's access to the page/s covering the beneficial owners' personal information. Given the Privacy Act, beneficial ownership information could not be uploaded to the publicly accessible electronic database ([SEC i-View](#)) of the SEC. While, this policy is without prejudice to access by competent authorities for law enforcement and lawful purposes, it effectively bars public access and public disclosure.

Beneficial ownership, or information about who ultimately owns the interests in extractive companies, is viewed as a critical component on the fight against corruption, illicit financial flows and tax evasion. Addressing legal and operational / technical impediments need to be fully solved before beneficial ownership disclosure becomes a reality.

3.4. Exploration and production

Overview: The EITI requires disclosures of information related to exploration and production, enabling stakeholders to understand the potential of the sector. The EITI Requirements related to a transparency in exploration and production activities include: information about exploration activities; production data; and export data.

3.4.1. Exploration

Description	Implementing countries should disclose an overview of the extractive industries, including any significant exploration activities
Assessment	Partially Mainstreamed

Agency	DENR – Mines and Geosciences Bureau		
Website and Description	http://databaseportal.mgb.gov.ph/#/public/mining-tenements?type=EP List of Mining Tenements / Exploration Permits		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
Comprehensive: NO Comprehensible: NO 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	Unsure. No indication of start/end date and when updated. 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	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

		and connectivity of systems, i.e. region and national office	
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Agency	Department of Energy		
Website and Description	https://www.doe.gov.ph/figures-and-maps-petroleum https://www.doe.gov.ph/sites/default/files/pdf/pecr5/list_of_scac.pdf List of Philippine Petroleum Service Contracts https://www.doe.gov.ph/figures-and-maps-coal List of Accredited Coal Operating Contract (COC) Holders as of 31 December 2013 List and Status of existing Small-Scale Coal mining Permits (SSCMPs) as of February 20, 2014		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
Comprehensive: NO Comprehensible: NO Insufficient data Low on disaggregation	Low level of data quality Not presented in a user-friendly and open data format (most are in pdf version)	Unsure. No indication of start/end date and when updated.	Some regional websites provide information on maps and specific location but it is not user-friendly/or in recommended format.

3.4.2. Production

Description	Implementing countries must disclose timely production data, including production volumes and values by commodity. This data could be further disaggregated by region, company or project, and include sources and the methods for calculating production volumes and values.
Assessment	Partially Mainstreamed

Agency	DENR – Mines and Geosciences Bureau		
Website and Description	http://databaseportal.mgb.gov.ph/#/public/production-sales-employment-metallic/production Database of Metallic Production		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
Comprehensive: NO	Low level of data quality	Unsure. No indication of	Most data are in pdf version

<p>Comprehensible: NO</p> <p>Sufficient data but low level of data disaggregation (i.e. no filter per company or per project)</p>	<p>Not presented in a user-friendly and open data format (not extractable)</p> <p>Does not show - Production Quantity - Production Value</p> <p>No assurance on the quality of methods of calculating production volumes and values</p> <p>Data is in pdf format</p>	<p>start/end dates and when updated.</p> <p>Latest data (shown most recent) is from 2018</p>	<p>No explanation of methods and sources on calculating volumes and values</p> <p>No disaggregation on production volumes and values</p> <p>Type of data changes over time. During one visit, link shows PDF reporting. On another visit, it shows a database.</p>
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Agency	Department of Energy		
Website and Description	https://www.doe.gov.ph/energy-statistics 2017 Key Energy Statistics https://www.doe.gov.ph/energy-statistics?q=energy-resources/overall-coal-statistics Overall Coal Statistics https://www.doe.gov.ph/energy-resources/coal-statistics?q=energy-resources/petroleum-statistics Philippine Petroleum Production Reports https://www.doe.gov.ph/figures-and-maps-coal Coal Statistics and Reports		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
<p>Comprehensive: NO</p> <p>Comprehensible: NO</p> <p>Sufficient data but low level of data disaggregation</p>	<p>Low level of data quality</p> <p>Not presented in a user-friendly and open data format (not extractable)</p> <p>No assurance on</p>	<p>Unsure. No indication of start/end dates and when updated.</p> <p>Latest data (shown most recent) is from</p>	<p>Most data are in pdf version, difficult to search for report such as this one</p> <p>https://www.doe.gov.ph/sites/default/files/pdf/energy_resources/2019-coal-production.PDF</p> <p>No explanation of methods and</p>

(i.e. no search of locator functions)	<p>the quality of methods of calculating production volumes and values</p> <p>Data is in pdf format</p>	2018	<p>sources on calculating volumes and values</p> <p>No disaggregation on production volumes and value; does not allow for further analysis of data.</p> <p>There is limited information about data source and how results have been derived.</p> <p>Different URL folders for similar data classification</p>
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3.4.3. Exports

Description	Implementing countries must disclose timely export data, including export volumes and the value by commodity. This data could be further disaggregated by region, company or project, and include sources and the methods for calculating export volumes and values.
Assessment	Partially Mainstreamed

Agency	DENR – Mines and Geosciences Bureau		
Website and Description	http://databaseportal.mgb.gov.ph/#/public/production-sales-employment-metallic/sales Database of Metallic Exports		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
<p>Comprehensive: NO</p> <p>Comprehensible: NO</p> <p>Sufficient data but low level of data disaggregation (i.e. no filter per company or per project)</p>	<p>Low level of data quality</p> <p>Not presented in a user-friendly and open data format (not extractable)</p> <p>Inconsistent provision of information seen regional vs national</p> <p>No assurance on the quality of methods of calculating production</p>	<p>Inconsistent information observed in the different regional databases (some regions provide relatively more detailed information while others have very limited information)</p> <p>National office database is</p>	<p>Difficulty in navigation and search functions to retrieve date</p> <p>Most data are in pdf version</p> <p>No explanation of methods and sources on calculating of export volumes and values</p> <p>No disaggregation on production volumes and values.</p> <p>Example: http://databaseportal.mgb.gov.ph/mgb-public/api/attachments/download?key=lglrw2ecvxMnRiuA36UruSdT7mtF7bAvOIBvaUOEIKQMr3XfaiZUSpiie6IM2</p>

	volumes and values	not updated	kFe
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Agency	Department of Energy		
Website and Description	https://www.doe.gov.ph/energy-resources/coal-statistics?page=1 Coal Statistics – Including Exploration		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
Comprehensive: NO Comprehensible: NO But some data aggregation is observed	Low level of data quality Not presented in a user-friendly and open data format (not extractable) No assurance on the quality of methods of calculating production volumes and values	Latest update 2019	<ul style="list-style-type: none"> • Difficulty in site navigation to retrieve data • Data is in pdf version Example: https://www.doe.gov.ph/sites/default/files/pdf/energy_resources/2019-coal-exportation.PDF • Needs more granularity in terms of region, area and company • No disclosure of disaggregated data - by region, company or project • No explanation of methods and sources on calculating of export volumes and values

Some of the EITI Requirements related to a transparency in exploration and production activities are currently available but with varying levels of access and levels of disaggregation.

The Mining and Geosciences Bureau (MGB) is the arm of the Department of Environment and Natural Resources that oversees the mining industry, as provided by Republic Act 7942, also known as the Philippine Mining Act of 1995 on March 3, 1995, and DAO No. 96-40, the Implementing Rules and Regulations of RA 7942. By virtue of these issuances, mining exploration and production as well as export data is overseen by the MGB.

MGB, with its current level of information systems, is dealing with some of the following challenges in relation to effective and full disclosure of exploration and production data:

- The current, more systematic and more detailed monitoring reports provide better and relatively faster generation of data but the limited database capacity requires immediate resolution in terms of national government budget and resource allocation.

- Even with the impetus provided by the Presidential Executive Orders (i.e. EO 02, July 23, 2016, “Operationalizing in the Executive Branch the People’s constitutional right to information...”) and MGB Department Administrative Orders (DAO) 2016-29 (DENR Freedom of Information Manual, signed Nov 25, 2016) and DAO 2017-07 (Mandating Mining Contractors to Participate in the Philippine EITI), effective and efficient information systems is necessary to have an optimal data transparency.
- To illustrate, the report from the MGB key informants indicates 50 to 75% readiness in terms of mainstreaming the latest EITI requirements in relation to exploration, production and export.
- MGB has a lot of hurdles in delivering against the standard level of transparency – even at its current supporting policies and operational incentives given to the regional offices. On top of the information system difficulties, a major hurdle is the capacity to provide timely information that have the data granularity in terms of area, company and project level.
- MGB rolled out much more detailed template in terms of monitoring data but there is an immediate need to harmonize policies (i.e. access, transparency) among different bureaus that keep different set of data and information, for example, Environmental Management Bureau (EMB) keeps the record on environmental protection and enhancement programs of mining areas.
- The overall Philippine government investment plan on Information and Communication Technology is now lodged and orchestrated in the Department of Information and Communication Technology (<https://dict.gov.ph/>), as a consequence, all other agencies and government department’s information and communication technology (ICT) plans need to be nationally coordinated and centralized resulting in the delays of earlier MGB ICT plans.
- In terms of specific data EITI data requirements – the following need to be addressed:
 - Need to increase accessibility and openness by using more open formats (not PDF)
 - In relation with the 2019 EITI standards, there is a need to have more granularities of data. Most of the data sources are lumped together (i.e. overall figure/summary)
 - There is a need to provide sources of information and enhance public understanding about timely export data, including export volumes and the value by commodity.

- There is also a need to further disaggregate by region, company or project, and include sources and the methods for calculating export volumes and values

A closer look at the Department of Energy’s database shows that the low level of adherence to EITI transparency standards is greatly predicated on the lack of administrative guidelines (akin to DENR’s DAO 2017-07, i.e., mandate to participate in the Philippine EITI). It should be noted that DOE has an online information system that provides clarity on their procedures and processes. There is a high level of comprehensiveness in terms of providing guidance and guidelines on exploration and production but there is, to a large extent, a great set of hurdles in terms of transparency on area and project-specific level of information and data disaggregation – especially on what is in the pipeline and current project level implementations.

The following were observed in terms of exploration and production disclosures:

- DOE website provides comprehensive information on guidelines, reports and technical information but very low level of information on area/project-specific data
- There are available industry level reports but it does not provide unpacked /project/area level information that would be key for the effective monitoring of multi-stakeholder groups
- Similar with MGB’s data - most reports are in in PDF format. They need to provide more open and accessible data.
- The DOE website provides more of guidance on technical submissions and does not include project level information on exploration, production and export. Some information are unpacked (per project) in terms of production but shared information on export data are lumped together (per destination)

3.5. Revenue collection

Overview: An understanding of company payments and government revenues can inform public debate about the governance of the extractive industries. The EITI requires comprehensive disclosure of company payments and government revenues from the extractive industries. The EITI Requirements related to revenue collection applicable to the Philippines include: comprehensive disclosure of taxes and revenues; subnational payments

3.5.1. Comprehensive Disclosure of Taxes and Fees

Description	<ul style="list-style-type: none"> • The EITI requires disclosure of all material payments by oil, gas and mining companies to governments (“payments”) and all material revenues received by governments from oil, gas and mining companies (“revenues”) to a wide audience in a publicly accessible, comprehensive and comprehensible manner. The expectation is that implementing
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	<p>countries will disclose the requisite information through routine government and corporate reporting (websites, annual reports, etc.), with EITI Reports used to collate this information and address any concerns about gaps and data quality.</p> <ul style="list-style-type: none"> • The multi-stakeholder group is required to agree which payments and revenues are material and therefore must be disclosed, including appropriate materiality definitions and thresholds. (Detailed guidance on “materiality and scoping” is provided in EITI literature) • The following revenue streams should be included: <ul style="list-style-type: none"> ○ The host government’s production entitlement (such as profit oil) ○ National state-owned company production entitlement ○ Profits taxes ○ Royalties ○ Dividends ○ Bonuses, such as signature, discovery and production bonuses ○ License fees, rental fees, entry fees and other considerations for licenses and/or concessions ○ Any other significant payments and material benefit to government • Any revenue streams or benefits should only be excluded where they are not applicable or where the multi-stakeholder group agrees that their omission will not materially affect the comprehensiveness of the government and company disclosures. • Implementing countries must ensure that all government entities receiving material revenues from oil, gas and mining companies are required to comprehensively disclose these revenues in accordance with the agreed scope. Government entities should only be exempted from disclosure if it can be demonstrated that their revenues are not material. • All oil, gas and mining companies making material payments to the government are required to comprehensively disclose these payments in accordance with the agreed scope. A company should only be exempted from disclosure if it can be demonstrated that its payments are not material. • Companies are expected to publicly disclose their audited financial statements or the main items (i.e. balance sheet, profit/loss statement, cash flows) where financial statements are not available.
Assessment	Partially Mainstreamed

Agency	DOF-Bureau of Internal Revenue (BIR)
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Website and Description	https://www.bir.gov.ph No data disclosure		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
No portal	No portal	No portal	Revenues and taxes are provided upon request of PH-EITI only when a waiver is signed by the mining companies allowing the release of tax payments information.

Agency	DOF-Bureau of Customs (BOC)		
Website and Description	No website for disclosures		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
<p>The source of the data is 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</p>	<p>It only takes a few minutes to generate the data depending on the volume of the data extracted.</p>	<p>No online portal; given data privacy law</p> <p>Export data is provided by BOC upon request of PH-EITI</p> <p>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>

	same with the hard copy of the document in the respective ports.		
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The table below indicates the national government agencies that are concerned and lead the collection of mining taxes and other fees; computation of the LGU share in national wealth as well as the release of funds to the LGUs:

Summary of Agency General Mandates on Collection of Taxes and Fees

Agency	General Collection/Transfer Function	Legal Basis
Department of Finance - Bureau of Internal Revenue (BIR)	for assessment and collection of excise taxes, income taxes, royalty, and other fees	R.A. 8424, Sec. 2
Department of Energy (DOE)	for collection of income tax and government share in oil and gas production	R.A. 7638, Sec. 24
DENR- MGB	for collection of royalty income from mineral reservations and deposit of social expenditure funds and environment-related trust funds	DENR Admin. Order 2010- 21, 28 June 2010, Sec. 13
Department of Finance - Bureau of Treasury (BTr)	for custody of collected taxes	E.O. No. 449, 17 October 1997, Sec. 1.
Department of Budget Management	for budget preparation and release of funds to LGUs as share in the national wealth	EO No. 25., 25 April 1936; DoF-DBM-DILG-DENR Joint Circular No. 2009-1, 31 March 2009, 3.5
Department of Finance – Bureau of Local Government Finance (BLGF)	for submission and consolidation of statement of receipts and expenditures	E.O. 127, 30 July 1987

Source: Nunez, et al. Philippines EITI Scoping Study on Local Revenue Streams and Subnational Implementation. 2014

The BIR, DOE and MGB are the national agencies primarily concerned with the collection of taxes in resource extractive-related activities from oil, gas and mining companies. Under the EITI standards, these agencies are expected to publicly make available pertinent information on the revenues derived from the extractive sector.

However, the Philippines passed a comprehensive and strict privacy legislation through the Data Privacy Act (Republic Act 10173) in 2012. The Data Privacy Act is applicable to individuals and legal entities, and states that the collection of data “must be a declared, specified, and legitimate purpose” and further provides that consent is required prior to the collection of **all** data. It requires that when obtaining consent, the data subject be informed about the extent and purpose of processing, and it specifically mentions the “automated processing of data for profiling, or processing for direct marketing, and data sharing.” Consent is further required for sharing information with affiliates or even mother companies.

In compliance with the Privacy Law, revenue data cannot be publicly shared by the agencies concerned. But to fulfill their commitment to EITI reporting, companies are requested to issue a waiver allowing BIR and DOE to release revenue data to EITI Secretariat. Unless the Privacy Law is amended, the issuance of waiver is the only way that would allow for these national government agencies to disclose revenue data. To date, companies have been supported of the EITI process and have been cooperative in the issuance of waivers.

To ease the disclosure of data, PH-EITI is currently exploring the possibility of companies to issue multi-year waivers. This proposal is under discussion with the companies and the general consensus is that companies are more willing to issue the waiver annually, subject to the approval of management. This poses uncertainty, however, to the mainstreaming of revenue data since data disclosure is largely dependent on the willingness of companies to share the information through the issuance of the waiver.

3.5.2. Subnational Payments

Description	It is required that the multi-stakeholder group establishes whether direct payments, within the scope of the agreed benefit streams, from companies to subnational government entities are material. Where material, the multi-stakeholder group is required to ensure that company payments to subnational government entities and the receipt of these payments are disclosed. The multi-stakeholder group is required to agree a procedure to address data quality and assurance of information on subnational payments.
Assessment	Partially Mainstreamed

Agency	DOF - Bureau of Local Government Finance (BLGF)		
Website and Description	http://enrdmt.blgf.gov.ph Environment and Natural Resources Data Management Tool (ENRDMT) (user login required)		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
Quarterly ENRDMT reports are required for submission to BLGF through the	Validated by the BLGF	The BLGF closely monitors the submission of quarterly	Only LGUs and respective treasurers have access the ENRDMT portal Public has no access to the ENRDMT portal

ENRDMT portal.		ENRDMT reports by Local Government Units (LGUs)	An Electronic Statement of Receipts and Expenditures (eSRE) portal (http://esre.blgf.gov.ph) is also provisioned for the public and data is shared in MS Excel. However, local revenues are not disaggregated to indicate revenues from extractives.
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Revenue of LGUs from the extractive industry is derived from the following two (2) major sources:

- Direct payments of companies to LGUs in the form of taxes, licenses and regulatory fees based on local tax ordinances, as authorized by the Local Government Code (LGC), the Philippine Mining Act and other statutes or by the general taxing powers of LGUs. Taxes imposed and collected vary per local government. These include mayor’s permit, regulatory/administrative fees, tax on mining operations, environmental enhancement fees, soil depletion tax, hazard mitigation, municipal mining clearance fee, transport fees, and miscellaneous regulatory fees. These taxes cover mining companies but oil and gas companies pay only licenses and regulatory fees, as the law exempts them from local taxes.
- Indirect payments or subnational transfers from the national government agencies that LGUs receive as mandated by the Constitution, the LGC and the Philippine Mining Act.

The Local Government Code (Republic Act 6150) provides that aside from the internal revenue allotment (IRA), local governments shall have an equitable share in the proceeds derived from the utilization and development of the national wealth within their respective territorial jurisdiction. This includes distribution of these revenues to its constituency by way of direct benefits.

The amount of share is 40 percent of the gross collection derived by the national government from the preceding fiscal year from “mining taxes, royalties, forestry and fishery charges, and such other taxes, fees, or charges, including related surcharges, interests, or fines, and from its share in any co-production, joint venture or production sharing agreement in the utilization and development of the national wealth within their territorial jurisdiction”.

In general, LGUs are able to collect direct payments from companies on time. They also have an established institutional arrangements and record-keeping system that are guided by the rules and procedures from the DOF. Local revenues are collected by the Treasurer’s Office and are reported both to the DILG and the DOF through the Bureau of Local Government Finance (BLGF).

Given the government’s policy of full public disclosure of all its transactions, the LGC directs local treasurers, accountants, budget officers and other accountable officers to post a summary of income and expenditures of the preceding year. Data and information must be posted in at least 3 publicly accessible and conspicuous places in the LGU within 30 days from the end of each fiscal year⁷. Also, the General Appropriations Act of 2012, requires LGUs to maintain a transparency seal to be posted on their websites which includes the following information⁸:

- Annual reports for the last three years;
- Approved budgets and corresponding targets;
- Major programs and projects;
- Program and projects beneficiaries;
- Status of implementation and assessment reports; and,
- Annual procurement plan.

Moreover, DOF-BLGF requires local governments to submit annual budget and e-Statement of Revenues and Expenditures (eSRE) on the 20th day after the end of every quarter using the online portal on Environment and Natural Resources Data Management Tool (ENRDMT). The report includes the LGUs’ quarterly income, share in the national wealth, and IRA, among others.

It seems that the infrastructure and systems are in place to support mainstreaming of revenue collection. However, while compliance to DILG’s full public disclosure policy and reporting to the ENRDMT is strictly implemented and mandatory among LGUs, data on revenue coming from the extractive industry is not disaggregated. The ENRDMT is currently being upgraded by BLGF to reflect the data on revenues being collected by LGUs from the extractive sector. This effort is hoped to be complemented by DILG to direct LGUs to segregate and report on revenues from mining, oil and gas sector. A Joint Memorandum Circular (JMC) to address this concern has been in the works for some years now. Immediate attention is essential to hasten the issuance of the JMC to pave the way for the systematic disclosure in the collection of revenues from the extractive sector.

3.6. Revenue Allocations

Overview: The EITI requires disclosures of information related to revenue allocations, enabling stakeholders to understand how revenues are recorded in the national and where applicable, subnational budgets. The EITI Requirements related to revenue allocations include: (5.1) distribution of revenues; (5.2) subnational transfers; and (5.3) revenue management and expenditures.

3.6.1. Distribution of extractive industry revenues

⁷ The Local Government Code of 1991, Sec. 352

⁸ General Appropriations Act of FY2012 , Sec. 93

Description	<ul style="list-style-type: none"> Implementing countries must disclose a description of the distribution of revenues from the extractive industries. Implementing countries should indicate which extractive industry revenues, whether cash or in kind, are recorded in the national budget. Where revenues are not recorded in the national budget, the allocation of these revenues must be explained, with links provided to relevant financial reports as applicable, e.g., sovereign wealth and development funds, subnational governments, state-owned enterprises, and other extra-budgetary entities. Multi-stakeholder groups are encouraged to reference national revenue classification systems, and international standards such as the IMF Government Finance Statistics Manual.
Assessment	Needs Improvement

Agency	Bureau of Budget and Management (DBM)		
Website and Description	https://www.dbm.gov.ph/index.php/budget-documents/2018/besf-table-2018 Budget of Expenditures and Sources of Financing FY 2018 (latest)		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
Comprehensive: NO Comprehensible: NO Data not disaggregated by expenditure by revenue source	Data granularity needed in terms of government revenues generated by the extractive industries (to include taxes, royalties, bonuses, fees and other payments) in absolute terms and as a percentage of total government revenues.		Local Government Units (LGUs) currently do not have a clear picture of how much they receive from mining companies. This is because the money is collected by regulatory agencies, then transferred to a central agency (DBM) where it is lumped together with other payments, and thereafter distributed to local governments.

Once the LGU receives its IRA, share in national wealth and have collected incomes through local taxes, these resources are in turn allocated to various programs, projects and activities to deliver services to the LGU constituents guided by their respective local development plans. These local development plans are formulated by local development councils in the

barangay, municipality or city, and provincial levels and are approved by their respective Legislative Councils.

Budget preparation and allocation is ideally guided by needs identified at the grassroots level and decidedly be a people-centric budget (at least in principle), aimed to properly allocate resources to those who need it to substantially alleviate poverty. This requires the preparation of local budget proposals to be more responsive to the needs of poor cities and municipalities, especially in communities hosting and affected by oil, gas, and mining operations.

While citizen's participation is institutionalized (provided by the Local Government Code) in setting economic and social development in the local development councils, through civil society participation, host communities of mining companies are unable to effectively participate for lack of data on revenues generated by the extractive sector.

Revenues are lumped together at the national agency level and are plowed back to the LGUs in a lumpsum manner. In policy, host communities should be able to formulate programs and projects that will benefit their areas using revenues from the extractive sector. However, without the information on revenues derived from oil and gas exploration and mining operations in their areas, the communities are unable to support their demand for programs and projects and to reap the benefits from these extractive activities.

Budget preparation starts with the Budget Call issued by the DBM, which sets the parameters and procedures that guide agencies, including the local government, in the preparation of their respective proposed budgets. A clear policy on the specific use of revenues collected from the extractive sector for host communities and those communities affected by these activities will go a long way in expediting policy on the specific use, planning and allocation of revenues from the sector.

3.6.2. Subnational transfers

Description	<ul style="list-style-type: none">• Where transfers between national and subnational government entities are related to revenues generated by the extractive industries and are mandated by a national constitution, statute or other revenue sharing mechanism, the multi-stakeholder group is required to ensure that material transfers are disclosed. Implementing countries should disclose the revenue sharing formula, if any, as well as any discrepancies between the transfer amounts calculated in accordance with the relevant revenue sharing formula and the actual amount that was transferred between the central government and each relevant subnational entity.• The multi-stakeholder group is encouraged to ensure that any material discretionary or ad-hoc transfers are also disclosed, and agree a procedure to address data quality and assurance of information on such transfers, in accordance with Requirement 4.9 (Data quality and
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	assurance). <ul style="list-style-type: none"> The multi-stakeholder group may further wish to report on how extractive revenues earmarked for specific programmes or investments at the subnational level are managed and actual disbursements.
Assessment	Partially Mainstreamed

Agency	Bureau of Budget and Management (DBM)		
Description	Portal already provisioned; currently under pre-testing phase and expected to be launched by Q1 2021		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
Provision: Data to be disaggregated per municipality	Expected: validated data received from the Bureau of Internal Revenue (BIR) and the Bureau of Treasury (BOTr)	Expected: Data, once received, will be updated in real time.	Data that is expected to be published in the portal only when validated and reconciled data is received from the BIR and BOTr is received, making it entirely dependent on the input and timelines of the two agencies. DBM has no control over the reconciliation processes between the BIR and BOTr. Guidelines to streamline and define procedures, processes and timelines are being prepared.

As discussed in the previous section, revenues from the extractive sector are collected by the national government agencies then transferred back to the LGUs. The DOF, BIR, DBM, DILG, DENR and the DOE have their respective roles and responsibilities in determining the shares and releasing these to the LGUs. Per policy, these shares are released automatically, with no further action needed, to the concerned LGU on a quarterly basis within five days after the end of each quarter.

Based on the Local Government Code, the BIR uses the formula for the computation of the LGU share based on:

- 40% of BIR's gross collections from mining taxes, royalties, forestry and fishery charges, and such other taxes, fees, including interests, or fines, and from its

share in any co-production, joint venture or production sharing agreement within their territorial jurisdiction:

- Royalty from mineral reservations is 5% of the 90% of the market value of the gross output of the minerals and mineral products extracted or produced.
- In the case of oil and gas, LGUs receive a share of 40% from the 60% total government share from the net revenues of service contractors in oil and gas production collected by the DOE.

The share of the LGUs in the national wealth is further distributed among the province, municipality, city, and barangay, using the following formula:

- In cases where the natural resources are located within a locality belonging to the same local units, the distribution is done in the following manner: (1) Province - Twenty percent (20%); (2) Component City/Municipality - Forty-five percent (45%); and (3) Barangay - Thirty-five percent (35%)
- Where the natural resources are located in two or more provinces, cities or municipalities, or barangays, their respective shares will be computed based on: (1) Population - Seventy percent (70%); and (2) Land area - Thirty percent (30%)
- If these were located in a highly urbanized or independent component city, the distribution would be as follows: (1) City - Sixty-five percent (65%); and (2) Barangay - Thirty-five percent (35%)
- In the case where a government agency or a government-owned or controlled corporation (GOCC) are directly engaged in the utilization and development of the national wealth, the LGU share is either 1% of the gross sales of the preceding calendar year or 40% of the mining taxes, royalties and such other fees and charges.

The computation of the share of LGUs in national wealth is clear, however, studies indicate that the main concern is the delay in transfers of the LGUs' share from national government. Based on interviews conducted, the delay delays are caused by verification of mining taxes collections and computation of LGU shares by the BIR as well as the reconciliation of data with the Bureau of Treasury (BoTr). One of the reasons given was that required data from government agencies are not readily available since the process is not computerized. While efforts have been undertaken to computerize data within the agencies concerned, interoperability of systems between the systems used hinder comparative analysis of data to resolve and reconcile inconsistencies.

The DBM is soon to launch a portal in the first quarter of 2021 that provides data on LGU share on national wealth is a welcome develop as it will provide the needed data for LGUs to stay informed on their share and guided by revenue information in developing development

planning. However, the timeliness of data provided is dependent on the timely release of verified data from BIR and BoTr.

To address this concern, it is proposed to streamline the procedures in transfers through electronic sharing among concerned national agencies. It is also being proposed that the Local Government Code be amended to allow direct remittance of shares from company to the local government units. These recommendations must be further studied to speed up the transfer of revenues from the national government to the LGUs.

Hopefully, by making the process and procedures more transparent, the bottlenecks and gaps that cause delay can better be understood and addressed. Aside from making national agencies more accountable, by making the transfer period and the delay more transparent, the BIR, MGB, BoTr, and DBM would be compelled to address them and work towards reducing the delays in the future.

3.6.3 Revenue management and expenditures

Description	<p>The multi-stakeholder group is encouraged to disclose further information on revenue management and expenditures, including:</p> <ul style="list-style-type: none"> a) A description of any extractive revenues earmarked for specific programs or geographic regions. This should include a description of the methods for ensuring accountability and efficiency in their use. b) A description of the country’s budget and audit processes and links to the publicly available information on budgeting, expenditures and audit reports. c) Timely information from the government that will further public understanding and debate around issues of revenue sustainability and resource dependence. This may include the assumptions underpinning forthcoming years in the budget cycle and relating to projected production, commodity prices and revenue forecasts arising from the extractive industries and the proportion of future fiscal revenues expected to come from the extractive sector.
Assessment	Needs Improvement

Agency / Website	Department of Finance / Bureau of Budget and Management (DBM)		
Description	No website or portal		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
No system	No system	No system	There is currently no management system known to disaggregate revenues from mining and to track/monitor how

			these revenues are spent.
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Given that revenues from the extractive sector are not disaggregated, the management and monitoring of expenditures from income derived from oil, gas and mining is extremely difficult. LGUs report that they do not know if these receipts are correct amounts that based on law and on the correct computation of figures. This is because LGU share on national wealth are not disaggregated and transferred to LGUs in lumpsum. The LGUs have no way of knowing whether these revenues come from mining, forestry, or fishery charges. The JMC mentioned in the section above will hopefully clarify and facilitate the disaggregation of revenues from extractives and would ensure data-informed development planning and expenditures for LGUs.

3.7. Social and Economic Spending

Overview: The EITI encourages disclosures of information related to revenue management and expenditures, helping stakeholders to assess whether the extractive sector is leading to the desirable social and economic and environmental impacts and outcomes. The EITI Requirements related to revenue allocations include: social and environmental expenditures by companies; an overview of the contribution of the extractive sector to the economy; and the environmental impact of extractive activities.

3.7.1. Social and environmental expenditures by extractive companies

Description	<ul style="list-style-type: none"> • Where material social expenditures by companies are mandated by law or the contract with the government that governs the extractive investment, implementing countries must disclose these transactions. • Where such benefits are provided in kind, it is required that implementing countries disclose the nature and the deemed value of the in-kind transaction. Where the beneficiary of the mandated social expenditure is a third party, i.e. not a government agency, it is required that the name and function of the beneficiary be disclosed. Where reconciliation is not feasible, countries should provide unilateral company and/or government disclosures of these transactions. • Where material payments by companies to the government related to the environment are mandated by law, regulation or contract that governs the extractive investment, such payments must be disclosed. • The multi-stakeholder group is required to agree a procedure to address data quality and assurance of information on social and environmental expenditures, in accordance with Requirement 4.9 (Data quality and assurance). • Where the multi-stakeholder group agrees that discretionary social and
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	environmental expenditures and transfers are material, the multi-stakeholder group is encouraged to develop a reporting process with a view to achieving transparency commensurate with the disclosure of other payments and revenues. The multi-stakeholder group is encouraged to agree a procedure to address data quality and assurance of the information set out above.
Assessment	Needs improvement

Agency	DENR – Mines and Geosciences Bureau		
Websites and Description	http://databaseportal.mgb.gov.ph/#/public/sdmp Social Development And Management Program (SDMP), MGB Central Database http://databaseportal.mgb.gov.ph/#/public/envi-protection-enhancement-program/117 Environment Protection Enhancement Program (EPEP), MGB Central Database		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
Comprehensive: NO Comprehensible: NO Needs a lot of data unpacking and data feeding into the report. Data is not readily available/not open Examples: https://region3.mgb.gov.ph/mgb_r oIII_files/pdf/SD MP/2020.pdf http://databaseportal.mgb.gov.ph/#/public/envi-protection-enhancement-program/117 http://databaseportal.mgb.gov.ph	Needs a lot of data unpacking and data feeding into the report. There is a need to enhance the monitoring and capacity by the Multipartite Monitoring Teams (MMT) as regards compliance by mining contractors and permit holders with the conditions stipulated in the ECC, Environmental Management Plan, and Environmental Monitoring Plan; and commitments made in the EIA Report, EPEP, SDMP, and FMR/DP.	Data is updated as received. Timely submissions are a challenge. Data is generated and required from regional offices but big gaps exist in infrastructure. MGB has provided incentives (or disincentives) to regional offices for submitting timely reports. Flexibility exists in the form of Contingent Liability and	There is a need for the MGB and the Environmental Management Bureau (EMB) to better coordinate to align the data for SDMP and EPEP reporting. e.g. the information above is not posted on EMB website. The Environmental Compliance Certificate (ECC) and (Environmental Impact Statement (EIS) data needs to be requested from EMB. Ease of obtaining these will provide significant progress to cross-check and validate fund use and allocation. The MGB has provisioned tools supporting transparency measures but need budget allocation for software and infrastructure. ICT systems and database maintenance require investment and budget – MGB reports consistently requesting for budget allocations to improve its overall database in order to comply with information and data transparency requirements but budget has

/#/public/sdmp/698		Rehabilitation Funds Example: https://mgb.gov.ph/images/Citizens_Charter/Memo_re_Realignment_for_typhoon.jpg	always 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. EMB notes that the Director and the Legal Department needs to ask permission (before sharing of contracts) from the signatories.
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Agency	Department of Energy (DOE)		
Websites and Description	https://www.doe.gov.ph/transparency/bureaus-and-services-functions DOE Annual Reports, Program/Project Evaluations, etc.		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
No relevant data/report seen	No relevant data/report seen	No relevant data/report seen	DOE website generally lacks information that corresponds to this requirement. There are sets of summary recommendations on the EITI website that pertains to information-sharing: http://ph-eiti.dof.gov.ph/doe.html

Agency	National Commission on Indigenous Peoples (NCIP)		
Description	No website for disclosure		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps

No relevant data/report seen	No relevant data/report seen	No relevant data/report seen	Identified institutional capacity gaps in the establishment of a tracking and monitoring system for royalty payments
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Oil, gas and mining companies are required by law to set aside resources for the development of its host communities and the promotion of their general welfare, as well as contribute in the development of geoscience and mining technology. These social expenditures are not payments made to government, but are implemented directly by mining companies for the benefit of host community and neighboring community as well as for the development of the environment in general.

These contributions are made through the implementation of the following: (i) Social Development Management Program (SDMP); the Environmental Protection and Enhancement Program (EPEP); and royalty payments to indigenous communities.

The extractive company's budget for SDMP must be equivalent to an annual allocation of 1.50% of the company's operating cost. Seventy five percent (75%) of the budget must be dedicated to the development of the host and neighboring communities; 10% for the development of mining technology and geosciences; and 15% for the conduct of information, education campaigns to prompt public awareness and education on mining technology and geosciences.

For holders of exploration permits, mineral agreement and Financial and Technical Assistance Agreements (FTAA) at the exploration stage, community development projects (CDP) must be supported by a fund equivalent to a minimum of 10% of the budget of the approved two-year Exploration Work Program.

Oil and gas companies are not required to implement SDMP or CDP. Their expenditures for social development programs form part of the conditions of their Environmental Compliance Certificates (ECC), as provided for under the law.

A mining company is also required by law to incorporate in its work program EPEP which covers the period of the mineral agreement or permit. It includes not only plans relative to mining operations but also to rehabilitation, regeneration, re-vegetation and reforestation of mineralized areas, slope stabilization of mined-out and tailings covered areas, aquaculture, watershed development and water conservation; and socioeconomic development. Mining companies are also required to technically and biologically rehabilitate the excavated, mined-out, tailings covered and disturbed areas to the condition of environmental safety in accordance with a Final Mine Rehabilitation and Decommissioning Plan (FMRDP).

For this purpose, a mine rehabilitation fund (MRF) is created, based on the company's approved EPEP. This is deposited as a trust fund in a government depository bank and used for physical and social rehabilitation of areas and communities affected by mining activities. It is also used for research on the social, technical and preventive aspects of rehabilitation.

Royalty payments for extractive activities located in ancestral domains of indigenous communities are likewise required through the Indigenous Peoples' Rights Act (IPRA). Before any mining or extractive operations within ancestral lands can operate, consent from the ICC or IPs concerned must be secured. The IPRA further provides that such consent must be a free and prior informed consent (FPIC). The 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. The MOA serves as a contract between the IP and the company, with the NCIP as the third party. It states mutual consent and identifies direct and indirect benefits as a result of negotiations. This includes, but is not limited to, royalty payments; detailed use of funds by IPs in accordance with their development framework; and inclusive dates and duration of the MOA.

According to the Implementing Rules and Regulations of the Philippine Mining Act of 1995, IP owners of ancestral domains are mandated to receive at least one percent of the gross output of a mine as royalty payment. The royalty is intended to form part of a trust fund for the socioeconomic wellbeing of community. Monitoring of royalty payments made to ICCs is undertaken by the NCIP through their regional offices.

The EITI standards on environmental and social expenditures, with the current operations and practices, could not be mainstreamed due to existing operational and policy gaps. The following points are illustrative examples on the existing hurdles on mainstreaming the EITI standards:

- Social Development and Management Program (SDMP) Fund, Environmental Protection and Enhancement Program (EPEP) Fund, Mine Rehabilitation Funds, Mine Waste and Tailing Fees – these funds/payments are not subjected to Commission on Audit reporting. There are online reports, for example on SDMP, but reports are given in lump sum figures and no details on how the funds were used /allocated.
- Unlike the Mines and Geosciences Bureau, the Environment Management Bureau (EMB) key documents (e.g., Environment Compliance Certificate, Environmental Impact Assessment) are not easily available - it can be requested through a series of approval process. The EMB director, through its legal department, needs to ask permission from the contract signatories before they can share the documents, i.e. ECC and EIS.
- The lack of access to key documents makes it difficult to have more independent review on environmental impacts and payments. It is also difficult to reconcile actual payments and allocations. In a recent case, MGB released a directive on how to re-allocate SDMP funds in mining areas and how it can be aligned to

support pandemic social and community response. On the one hand, the lack of required rigorous reporting affords flexibility in the use of fund – on the other hand, it could provide space for irregularities.

- DENR and MGB currently introduced enhanced tool for environmental monitoring but their current information and communication technology platforms do not make the information accessible to their stakeholders.
- NCIP, due to constraints in institutional capacity is unable to establish and implement a thorough-going monitoring system of royalty payments made by extractive companies to ICCs. Data from companies and NCIP have historically shown substantial inconsistencies that needed to be reconciled in the preparation of EITI Reports. Monitoring of royalty payments should also include their contribution to the progressive achievement of development outcomes embodied in the ICC Comprehensive Royalty Development that serves as the blueprint in the effective and efficient utilization of these payments.
- To note, the NCIP is only tasked to monitor royalty for IPs, not to collect on their behalf. Thus, consistent in previous reports, royalties for IPs are considered as ‘other taxes’ and not a revenue stream of the government.
- Likewise, MGB funds are payments made by the companies to ensure availability of financing for activities ranging from social development, environmental protection, and rehabilitation, and do not form part of the government revenue collections.

3.7.2. Contribution of the extractive sector to the Economy

Description	<p>Implementing countries must disclose, when available, information about the contribution of the extractive industries to the economy for the fiscal year covered by EITI implementation. It is required that this information includes:</p> <ul style="list-style-type: none"> • The size of the extractive industries in absolute terms and as a percentage of Gross Domestic Product as well as an estimate of informal sector activity, including but not necessarily limited to artisanal and small scale mining. • 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. • Exports from the extractive industries in absolute terms and as a percentage of total exports. • Employment in the extractive industries in absolute terms and as a
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	<p>percentage of the total employment. The information should be disaggregated by gender and, when available, further disaggregated by company and occupational level.</p> <ul style="list-style-type: none"> • Key regions/areas where production is concentrated.
Assessment	Partially Mainstreamed

Agency	DENR – Mines and Geosciences Bureau		
Website and Description	https://mgb.gov.ph/images/Mineral_Statistics/MIS_Q12020_May292020.pdf 2020 Mineral Statistics with Mining Contribution to GDP		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
Comprehensive: NO Comprehensible: NO Needs a lot of data unpacking and disaggregation.	Information available but inconsistent quality per region	Information available but shows inconsistencies per region Agency capacity to tracking information in timely manner needs to be strengthened.	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. Example: The Commission on Audit recommends crafting a law that would impose royalties on mining companies that operate outside of Mineral Reservation Areas or MRAs. https://www.rappler.com/nation/mines-and-geosciences-bureau-audit-report-2017

Agency	Department of Energy (DOE) / Philippine Statistics Authority (PSA)		
Website and Description	https://www.doe.gov.ph/energy-supply-and-demand-outlook https://www.doe.gov.ph/sites/default/files/pdf/announcements/2_Energy%20Oulook_19%20Aug%202020.pdf Reports to indicate Energy Contribution to GDP		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
Comprehensive: NO Comprehensible: NO	Comparability of data, source of information, and how calculations are derived are not	Lack of contextual information – both historical and updated –	Data lacks granularity. Comparability of data between agencies like the PSA is hard to track.

Needs a lot of data unpacking and disaggregation.	clear	to derive reliable results	https://psa.gov.ph/content/contribution-coal-oil-natural-gas-and-condensate-resources-gross-domestic-product-gdp
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The contribution of the extractive industries in absolute terms and as a percentage of GDP as well as an estimate of informal sector activity is readily available and regularly monitored at the macro-level. The contribution and estimates at the area level are not readily available.

The total government revenues generated by the extractive industries, in absolute terms and as a percentage of total government revenues are readily available and part of regular reporting of mandated government agencies. It should be pointed out; however, the fees and charges need to be reviewed: there is a pending bill in the senate that includes addressing the issue of underassessment of fees and charges.

The exports from the extractive industries in absolute terms and as percentage of total exports are readily available and part of regular reporting.

There are issues, however, in terms opportunity loss from non-imposition of royalty fees outside the mineral reservation – another legislation issue arising from the monitoring of government fees and charges.

The reporting of employment in absolute terms and as a percentage of the total employment is readily available and already mainstreamed and aligned with government standards in terms of gender segregated data and occupational level.

Key regions and areas where production is concentrated is mainstreamed and easily accessible.

3.7.3. Environmental Impact of Extractive Activities

Description	<p>Implementing countries are encouraged to disclose information on the management and monitoring of the environmental impact of the extractive industries. This could include:</p> <ul style="list-style-type: none"> An overview of relevant legal provisions and administrative rules as well as actual practice related to environmental management and monitoring of extractive investments in the country. This could include information on environmental impact assessments, certification schemes, licenses and rights granted to oil, gas and mining companies, as well as information on the roles and responsibilities of relevant government agencies in implementing the rules and regulations. It could further include information on any reforms that are planned or
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	<p>underway.</p> <ul style="list-style-type: none"> Information on regular environmental monitoring procedures, administrative and sanctioning processes of governments, as well as environmental liabilities, environmental rehabilitation and remediation programs.
Assessment	Needs Improvement

Agency	DENR – Mines and Geosciences Bureau (MGB) DENR - Environmental Management Bureau (EMB)		
Websites and Description	http://databaseportal.mgb.gov.ph/#/public/envi-protection-enhancement-program Environment Protection and Enhancement Program 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 Memorandum Circular 2020-27		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
Comprehensive: NO Comprehensible: NO MGB: only provides a lump sum indicator for environmental protection but does not provide information on how the funds were used or allocated. EMB: ECC and EIS can be requested for but not readily available.	Data is disclosed openly and not made readily available – difficult to assess overall data quality/assurance.	No regular disclosures; not timely.	Data lacks reference with regard to source, spending, and other relevant information to allow for the evaluation of impact. EMB and MGB tools and approaches are not harmonized/aligned. All the indicators under this requirement have corresponding laws and agency Department Administrative Orders. Both Bureaus have no immediate plans and resources to make the information available. There are no clear indicators that information 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 accessible and/or available online.
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Agency	Department of Energy (DOE)		
Website / Description	https://www.doe.gov.ph/laws-issuances-oil-gas?ckattempt=1 Laws relevant to DOE; no link or microsite is found that corresponds to this requirement		
Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / Gaps
No relevant data/report seen	No relevant data/report seen	No relevant data/report seen	<p>The DOE website generally lacks information that corresponds to this requirement.</p> <p>There are sets of summary recommendations on the EITI website that pertains to information-sharing: http://ph-eiti.dof.gov.ph/doe.html</p> <p>Among them, is to consider issuing an Administrative Order similar to DENR's DAO 2017-07 that allow for better provisions for transparency and disclosures.</p> <p>There are no clear indicators that information 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 accessible and/or available online.</p>

Implementing countries are encouraged to disclose information on the management and monitoring of the environmental impact of the extractive industries.

Environmental impact assessments are part of the regular process for project approval and part of the regular monitoring mechanisms. However, the process of and documentation at per area or project level are still largely unavailable. If stakeholders would want to see the environmental impact assessments – they would have to write requests from and it will go through a process of approval. This is the case for the mining sector wherein administrative policies provided access to area and project level mining projects. It is different in the case of coal, oil and gas and other energy generation projects under the Department of Energy where there are no similar administrative orders. As a result – project level information on environmental impacts are not readily available. In some cases, even local government officials are not informed or made aware of environmental impacts of exploration activities and they rely on their access to EITI processes to be more informed.

In the case of mining, several reforms and development are in the pipeline in terms of providing access to environmental reports and monitoring. There are administrative guidelines in place and monitoring tools have been rolled out but the challenge remains in the fact that corresponding budget allocation should happen in order to make the information and communications system available and ready for such changes and plan.

There is also a need to align processes within bureaus in the same department or across government departments, for example, one unit (i.e., a government bureau like MGB) of the transparency process provides platform for information access but another unit (i.e. part of the information flow or process) has very limited capacity or needs a legal mandate to disclose information then the whole system is still very much hindered by the inconsistent policies on transparency. There is a need to harmonize policies in terms of giving access to information and updates on environmental impacts and assessments.

In the case of MGB and DENR, its regular presence and active participation in the EITI process resulted in many process developments paving the way for transparency and stakeholder participation. It should be noted, however, that even with the presence of mandates and policies – there is still a need to secure funding to make necessary changes and improvement in their information system. As of report writing, the environmental reports using updated environmental scoring and monitoring tools are still not accessible.

There are no clear indicators that information 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 accessible and available online. Budget requests have been submitted but were not given allocation. See above regarding the explanation on centralizing all improvements on information and communication system under the Department of Information and Communication Technology.

In the case of the Department of Energy, there is a need to secure commitment that is translated to clear mandates on effective EITI participation. It should be noted that DOE website provides extensive array of information on their regulatory function (although most

information is still in pdf format) but very much lacking in project-level and area-level transparency mechanisms that are effective or accessible for their stakeholders.

In the case of DOE, their commitment to Freedom of Information, mandated by the national government provided space to access records and documents and to a certain extent it provides a certain level of transparency. The question, however, is the effectiveness and timeliness of that current platform (i.e., their website and FOI). Many stakeholders are keen to know even at exploration stage in order for them to know the environmental impacts – particularly in areas with very fragile environment situation (especially with the threat of climate change and severe weather conditions) or in an area with high level of biodiversity and endemic species.

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:

- **Build Consensus and Clarity on Objectives and Approach to Mainstreaming.** To ensure smooth implementation of the PH-EITI's mainstreaming initiative, it will need not only require 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 Action Plan.** 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 action plan to guide and ensure coherence in its efforts.
- **Strengthen 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. In a mainstreamed scenario, the role of the MSG and the support of the Secretariat is expected to be more geared towards the analysis of EITI data and greater involvement in policy formulation to improve resource governance and transparency in the extractive sector.

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:
 - 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.
 - 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.
 - 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.

- **Generate support on a centralized mode of disclosure for the industry.** Bulk of discussions has catered mainly to government disclosure whereas mainstreaming aims for all reporting entities - industry players included, disclosing systematically. As companies move towards mainstreaming, a more efficient way of mainstreaming is ideally to set their own portals and websites. But while this is underway, companies may report on existing PH-EITI centralized online portals that allows companies to disclose EITI data. Companies may choose to simply disclose their submissions through the ORE Tool while it is strengthening internal capacity to improve reporting efforts and transparency.
- **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. The said policy requires local governments to disclose information such as their finances to the public via bulletin boards in conspicuous places.

Part 2

MAINSTREAMING EITI DATA DISCLOSURE IN THE PHILIPPINES: PROPOSED 3-YEAR ACTION PLAN (2021 to 2023)

1. Background

At the EITI Board meeting in February 2018, the EITI Board agreed a set of recommendations regarding encouraging systematic disclosure. This move is in recognition that transparency is an integral and systematic part of extractive sector management and EITI implementing countries are expected to increasingly make more information available online through systematic disclosures.

Given this direction, PH-EITI embarked on a series of activities to assess feasibility of mainstreaming EITI data in the country. This action plan is a product of a series of discussions with various stakeholders in the extractive sector and hopes to address the findings of the mainstreaming study.

2. Defining Systematic Disclosure

For companies, disclosing data at source helps them build trust by improving their “social license” to operate, and supports the creation of a level playing field for business. Publishing data regularly and accessibly can help set the right expectations with communities and citizens on the extractive operations in their country or region.

However, for the Philippines, mainstreaming or systematic disclosure does not only end in providing the necessary systems to effectively collect and share EITI data. More important is **building the capacity of stakeholders**, especially communities affected by the extractive industries, **to be able to understand and utilize these data to improve natural resource governance both at the national and policy levels.**

In more concrete terms, systematic disclosure means that implementing agencies and companies have the following:

- Designated personnel who understands what EITI data needs to be collected and ensures periodic data collection;
- Procedures and system in place to efficiently collect relevant data from various sources within and outside the agency / company;
- Electronic database in place to organize the collection of EITI data to ease data management;
- Online public portal to disclose EITI data in open data formats that is easily accessible and easily understood;
- An information, education and communication program that will unpack the EITI data and present them in user-friendly, popular as well as easy to understand formats; and,
- Mechanism for communities, peoples organizations as well as civil society organizations can be engaged in the collection and validation of EITI data on the ground.

The EITI encourages implementing countries to explore innovative approaches to increase public understanding of EITI data and encourage high standards of transparency and accountability in public life, government operations and in business. To adhere to this overarching principle, mainstreaming in the Philippines also focuses on the rollout of a thorough-going program on strengthening capacities of stakeholders, (communities, LGUs etc) to be able to understand EITI data and analyze its implications to natural resource governance, to the environment and to sustainable development.

3. Mainstreaming EITI Data: Strategies and Approaches

The mainstreaming the systematic disclosure of extractives data in the next 3 years will be governed by the following PH-EITI strategies and approaches:

- **Partnership and collaboration.** The Action Plan supports an open and inclusive process, a tool to engage various stakeholders to come together to find solutions to address specific issues. The plan will provide opportunities for stakeholders to work together to address complex issues that require better coordination among multiple stakeholders, improve performance in order to achieve common goals and greater results.
- **Holistic Approach.** The Action Plan puts a conscious effort to place emphasis on the functional relationships among the parts and the whole or over-all framework of systematic disclosure. The action plan would not be able to deal or address all concerns or issues at the same time. However, dealing with any aspect related to systematic disclosure is done in a way that keeps in mind the overall mainstreaming framework as well as the other the parts. Instead of thinking about each element by itself, each key result area of the action plan is envisioned in the overall context of systematic disclosure.
- **Enabling Policy Environment.** The Action Plan seeks to strengthen the creation of an enabling environment that is needed to facilitate the smooth implementation of systematic disclosure in the extractive sector. The enabling environment is determined by national, provincial and local policies and legislation that constitute the “rules of the game” and facilitates all stakeholders to play their respective roles in the disclosure and management of EITI data. The purpose for such enabling environment is to provide a set of solid foundations that establishes the priorities and best ways which can help pave the way for systematic disclosure of EITI data. The action plan serves as a guiding strategy in creating the tools of this enabling environment, i.e. policies, legislative frameworks, structures and processes.
- **Institutional strengthening of capacities.** The Action Plan provides training and learning as integral part of a comprehensive program addressing capacity issues.

Capacity development intervention focuses not only on disclosure of data but will put emphasis on building capacities on the utilization of these data to improve natural resource governance and ensure sustainable development for affected communities.

Institutional capacity building efforts are not stand alone, one-off interventions. It will introduce new tools, skills and competences that are developed to respond to specific (individual and organizational) needs. There will be incentives to apply the newly acquired skills to improve performance in mainstreaming EITI data. Learning strategies to address future training needs are likewise considered.

- **Tracking of progress through results-based monitoring, evaluation and learning.** The Action Plan employs a results-based approach to tracking results and performance, based on a transparent and reflective logical and results framework approach, and to measure impact through evaluation. The implementation of the action plan commits to monitoring and evaluating the success of its efforts in managing the systematic disclosure of EITI data to deliver expected outputs and meet intended outcomes and impact. Recognizing success and learning from it, as well as identifying areas for improvement to address gaps, are key steps to ensure the effective implementation of the action plan.
- **Incremental achievement of systematic disclosure.** The EITI has a flexible methodology for data disclosure. As such, 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 government and company portals to complement and strengthen wider efforts to improve extractive sector governance.

The plan supports the incremental achievement of systematic disclosure that employs an iterative and cumulative development approach to achieve the objective of full systematic disclosure as envisioned by EITI. This means that outputs and outcomes will serve as the building blocks to achieve full systematic disclosure of data with due consideration on the existing country context and based on mutually agreed pace and phases.

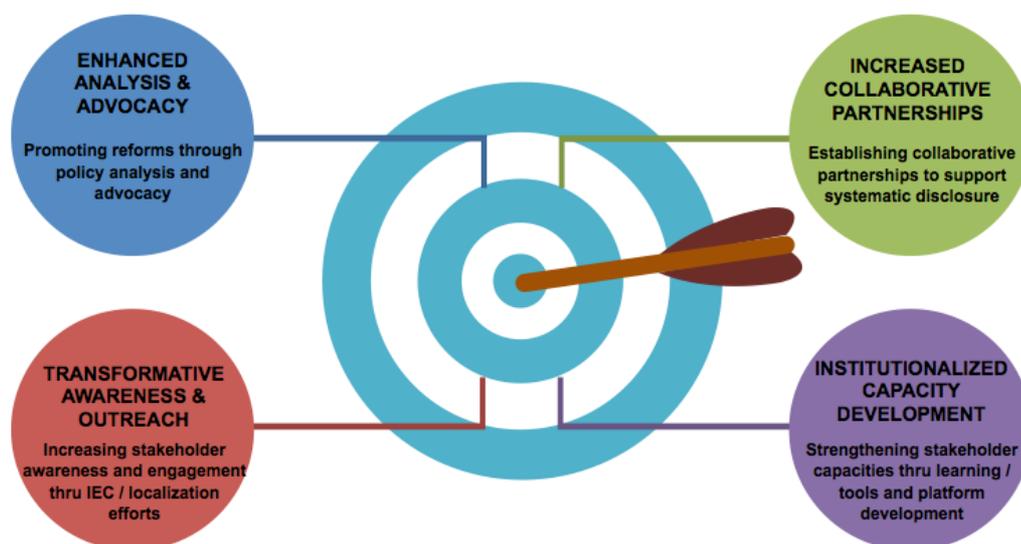
4. Key Result Areas

To operationalize the approaches and strategies identified above, the Action Plan has 4 key results areas or program components and for each KRA, specific intended outcomes have been identified.

EITI Key Result Areas:	INTENDED OUTCOMES
Enhanced analysis and advocacy: <i>Promoting evidence-based reforms</i>	By the end of 2023, PH-EITI has: 1. Supported, enacted and adopted

<i>through policy analysis and advocacy</i>	evidence-based policy reforms in natural resource governance;
Increased collaborative partnerships: <i>Establishing collaborative partnerships to support systematic disclosure, including resource mobilization</i>	2. Increased initiatives for coordination and implementation of concrete actions to address institutional gaps in systematic disclosure;
Transformative awareness and outreach: <i>Increasing stakeholder awareness and engagement through IEC / localization efforts</i>	3. Improved awareness and support on EITI data disclosure among stakeholders;
	4. Increased utilization of EITI data to promote greater transparency and accountability in the extractive sector both at the national and local levels; and,
Institutionalized capacity development: <i>Strengthening institutional and stakeholder capacities</i>	5. Strengthened institutional capacities of stakeholders to collect, generate and systematize disclosure of EITI data using participatory and inclusive approaches.

These key areas of work will complement and supplement each other to support the progressive attainment of systematic disclosure of EITI data in the country. The work plan provides the details on the various outputs and activities under each key area or program components.



Proposed 3-Year Action Plan for Mainstreaming EITI Data Disclosure (2021 to 2023)

Proposed 3-Year Action Plan for Mainstreaming EITI Data Disclosure (2021 to 2023)

To achieve the long-term objective of **improved systematic disclosure and utilization of EITI data to strengthen transparency and accountability in the extractives sector in the country**, the table below outlines the expected outputs and activities that have been identified to achieve the intended results or outcomes in the next 3 years. The completion of these outputs is expected to produce the desired outcomes and as a consequence, these outcomes will contribute to the achievement of the intended impact.

To ensure the effective implementation of the Action Plan, program administration and management tools by way of established processes and working structures have also be identified in the table below. A detailed work and financial plan will be formulated by the PH-EITI Secretariat to provide the necessary details and timelines of the various activities, including required resources and budget allocation.

IMPACT (Long-term objective)	Strengthened transparency and accountability in the extractives sector through systematic disclosure of EITI data
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Key Result Areas:	DESIRED OUTCOMES By the end of 2023, PH-EITI has:	EXPECTED OUTPUTS / ACTIVITIES	TIMEFRAME		
			2021	2022	2023
ENHANCED ANALYSIS AND ADVOCACY: <i>Promoting evidence-based reforms through policy analysis and advocacy</i>	1. Supported, enacted and adopted evidence-based policy reforms in natural resource governance;	Policy Advocacy			
		1.1. Develop and build consensus on a Policy Reform Agenda to support systematic disclosure at the national, local and agency / industry levels			
		1.1.1. Review the findings of the Mainstreaming Feasibility Study			
		1.1.2. Identify policy reforms (agenda) that need to be undertaken to address findings at national, local and agency / industry levels, which includes but not limited to the following policy areas: <ul style="list-style-type: none"> • Proposed EITI Bill • Amendments to the Privacy Law, Revenue Code and other relevant laws and issuances • MCs, JMCs, DAOs and other relevant administrative issuances to strengthen the disclosure of EITI data (DOE, DBM, DOF, DILG, DENR etc) • Other relevant issuances to establish the enabling environment for systematic disclosure 			
		1.1.3. Conduct discussion workshops with stakeholders to build consensus on the policy reform agenda			

Key Result Areas:	DESIRED OUTCOMES <i>By the end of 2023, PH-EITI has:</i>	EXPECTED OUTPUTS / ACTIVITIES	TIMEFRAME		
			2021	2022	2023
		1.2. Formulate a policy advocacy action plan detailing the strategies (includes communication), activities, resources needed (including studies), roles and tasking, to pursue the Policy Reform Agenda			
		1.3. Implement various advocacy activities at various levels (executive, legislative, agency, stakeholder) to achieve policy agenda			
		1.4. Prepare relevant policy briefs and position papers to support various policy reform activities			
		Research and Analysis			
		1.5. Draft a Research Agenda to support the Policy Reform Agenda and the implementation of the Action Plan, including but not limited to the conduct of the following studies:			
		1.5.1. Salient provisions of the proposed EITI Bill			
		1.5.2. Proposed amendments to the Privacy Law, Revenue Code, and other relevant policy issuances			
		1.5.3. Rapid appraisal of the status and actions needed on pending MCs, JMCs, DAOs and other relevant issuances			
		1.5.4. Implications of the Mandanas Ruling to the fiscal management of revenues generated from extractives			
		1.5.5. Agency level and industry-wide gap analysis on systematic disclosure			
		1.5.6. Document Philippine experience and lessons learned on EITI subnational work			
		1.5.7. Capacity-development needs analysis of various stakeholders (Implementing agencies, CSOs, industry, Secretariat)			
		1.6. Conduct of studies identified in the Research Agenda			
INCREASED COLLABORATIVE PARTNERSHIPS: <i>Establishing collaborative partnerships to support systematic disclosure, including resource</i>	2. Increased initiatives for coordination and implementation of concrete actions to address institutional gaps in	2.1. Conduct consultations on the piloting collaborative partnerships to address gaps on systematic disclosure at the implementing agency and industry levels			
		2.1.1. Identify potential partners and pilot agency/agencies as well as companies: <ul style="list-style-type: none"> Partnership with PSA on the systematic collection, collation and analysis of EITI Data Partnership with NCIP to establish a system for monitoring royalty payments Partnership with MGB / EMB to clarify roles and improve systems in the collection, analysis and disclosure of EITI data Partnership with DOE to improve enabling policies to allow for disclosure of 			

Key Result Areas:	DESIRED OUTCOMES By the end of 2023, PH-EITI has:	EXPECTED OUTPUTS / ACTIVITIES	TIMEFRAME		
			2021	2022	2023
<i>mobilization</i>	systematic disclosure;	data in the oil and gas sector <ul style="list-style-type: none"> Partnership with mining companies to pilot public EITI data disclosure 			
		2.1.2. Define terms of engagement, roles and responsibilities and resources needed			
		2.2. Formulate a mutually-agreed individual Systematic Disclosure Implementation Plan per partner / pilot implementing agency and company/ies based on consultations			
		2.3. Roll out of the individual implementation plans			
		2.4. Document implementation experience and learning			
TRANSFORMATIVE AWARENESS AND OUTREACH: <i>Increasing stakeholder awareness and engagement through IEC / localization efforts</i>	3. Improved awareness and support on EITI data disclosure among stakeholders;	3.1. Formulate a communications plan			
		3.1.1. Define the desired concrete changes in knowledge, attitude and practices (KAP) of the target audience (implementing agencies, companies, CSOs and the Secretariat, LGUs, policy makers, media)			
		3.1.2. Identify the communication approaches, activities and tools (IEC materials) to achieve desired KAP changes			
		3.1.3. Define roles, resources needed and timeframes			
		3.2. Implement the Communication Plan and produce expected IEC materials			
	4. Increased utilization of EITI data to promote greater transparency and accountability in the extractive sector both at the national and local levels; and,	4.1. Draft a sub-nationalization / localization framework that promotes (i) inclusive participatory approaches in data disclosure and the (ii) utilization of disclosed data for greater transparency and accountability in natural resource governance at the local level			
		4.1.1. Conduct series of consultation workshops to develop and build consensus on the sub-nationalization / localization framework, using the results of documentation of experience and lessons learned			
		4.1.2. Agree on the piloting of the sub-nationalization / localization framework and draft an Implementation Plan			
		4.2. Rollout and monitor the progress of implementation of the plan			
	INSTITUTIONALIZED CAPACITY DEVELOPMENT: <i>Strengthening institutional and stakeholder</i>	5. Strengthened institutional capacities of stakeholders to collect, generate and systematize	5.1. Enhance ORE platform to serve as the central repository of EITI data		
5.1.1. Conduct of learning sessions on how to use the ORE platform with implementing agencies and companies					
5.2. Establish relevant Reconciliation Technical Working Groups to coordinate needed actions to gather required data in order to reconcile identified EITI data variances					
5.3. Develop a capacity development plan based on the training needs analysis (Output					

Key Result Areas:	DESIRED OUTCOMES By the end of 2023, PH-EITI has:	EXPECTED OUTPUTS / ACTIVITIES	TIMEFRAME		
			2021	2022	2023
capacities	disclosure of EITI data using participatory and inclusive approaches.	1.5.7) that addresses specific capacity gaps and defines specific skills that needs to be strengthened			
		5.3.1. Develop relevant training modules			
		5.3.2. Roll out of the capacity development plan through the conduct of learning sessions and training workshops			
PROGRAM MANAGEMENT AND ADMINISTRATION:	6. Established processes and working structures for effective implementation of the Action Plan	6.1. Conduct consultation workshops with various stakeholders in the formulation as well as build consensus and commitment around the Action Plan			
		6.1.1. Conduct of consultation workshops with various stakeholders (MSG, implementing agencies, industry, CSOs) to get inputs in the drafting of the Action Plan			
		6.1.2. Stakeholder presentation of the Action Plan to generate awareness and support on its implementation			
		6.2. Draft an annual Work and Financial plan that provides the details of the implementation of the various components of the Program including the implementation structure, tasking and roles of the members of the Secretariat and the various stakeholders, and the funding resources required			
		6.3. Formulate an M&E Plan that will track the status of implementation of expected outputs and monitor progress towards desired outcomes			
		6.4. Mobilize resources to support the various unfunded outputs and activities of the Action Plan			
		6.4.1. Project development and networking with potential development partners / donors			
		6.4.2. Writing of concept notes and proposals			
		6.4.3. Prepare project reports to donors			
6.5. Prepare periodic reports to update the MSG and stakeholders on the implementation of the Action Plan					

ANNEX

ASSESSMENT OF MAINSTREAMING DISCLOSURE IN THE EXTRACTIVE INDUSTRY IN THE PHILIPPINES

ANNEX. 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
2. LEGAL AND INSTITUTIONAL FRAMEWORK (Disclosure of 5/6)							
2.1. Legal Framework and Fiscal Regime	Full text of relevant laws - Republic Acts (RAs), Executive Orders (EOs), Presidential Decrees (PDs) and Proclamations relevant to the Extractive Industries	https://www.officialgazette.gov.ph 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 (People's Small- Scale Mining Act of 1991) and its Implementing Rules and Regulations, DENR Administrative Order 34, series of 1992, governs small scale mining.	MGB Rules and Regulations: http://databaseportal.mgb.gov.ph/#/public/documents/AD/Rules%20and%20Regulations MGB Central Database: http://databaseportal.mgb.gov.ph/#/public List of relevant laws, including agency administrative orders and circulars, to be attached as Annex 2	Mines and Geosciences Bureau (MGB) – Department of Environment and Natural Resources (DENR)	Some in “original” document - scanned PDF image, some are in HTML, and some come in machine-readable PDF format (not consistent) 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 (Establishing an Environmental Impact Statement System, including other Environmental Management Related Measures): highlights EMB's role in the	https://emb.gov.ph/laws-and-policies-environmental-impact-assessment Philippine Environmental Impact Statement Online	Environmental Management Bureau (EMB) – Department of Environment and Natural Resources (DENR)	PDF in mixed format, some machine readable, some scanned No search function	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

EITI Requirement	Description	Website	Responsible Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / GAPS
	Environmental Impact Statement process and the issuance of Environmental Compliance Certificates (ECCs)	http://eiais.emb.gov.ph/internal/loqin.aspx (requires login access)		Data not linked to relevant/related information			agencies.
	Subsection on Oil/Gas - Areas for Offer - Application Guidelines - Model Contracts - Relevant laws, rules and regulation - PCEP Maps	Philippine Conventional Energy Contracting Program (PCECP) https://www.doe.gov.ph/pcecp Subsection on Oil/Gas https://www.doe.gov.ph/laws-rules-regulations-petroleum under the Menu Item, "5th Philippine Energy Contracting Round (PERC5)" Oil Fiscal Terms https://www.doe.gov.ph/pcecp?q=pcecp/fiscal-terms	Department of Energy (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	Compendium on Energy Laws http://www.doe.gov.ph/laws-and-issuances/compendium-energy-regulation-laws-circulars-and-other-issuances - PDF in mixed format, some machine readable, some scanned - limited search capacity - data not linked to relevant/related information
	Subsection on Coal - Areas for Offer - Application Guidelines - Model Contracts - Relevant laws, rules and regulation - Maps and figures (2013) - Coal Application Checklist	https://www.doe.gov.ph/coal is layered under the Menu Item, "5th Philippine Energy Contracting Round (PERC5)" Coal Fiscal Terms https://www.doe.gov.ph/pcecp?q=pcecp/coal/fiscal-legal/fiscal-terms	Department of Energy (DOE)	Data conforms to standard, but not disaggregated and utilizable to the extent required by EITI standards	- PERC5 Figures and Maps section feature 2013, 2014, and 2015 data (no indication if this is current) - dead link to coal-related laws, rules and regulations	Latest rules and regulations posted	
2.2. Contracts and License Allocations	Mines and Geosciences Bureau (MGB) Rules and Regulations	http://databaseportal.mgb.gov.ph/#/public/documents/AD/Rules%20and%20Regulations	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	Falls under the Library Section of the MGB website; and separate from Mining Contracts and Applications
	Mining Tenement Maps	https://mgb.gov.ph/2015-05-13-	Mines and	Maps in scanned PDF		Updated for 2020;	

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		01-44-56/2015-05-13-01-46-18/2015-05-13-02-17-43	Geosciences Bureau (MGB) – Department of Environment and Natural Resources (DENR)	format		historical data not shown	
	Mining Application – Process Flowcharts	https://mgb.gov.ph/2015-05-04-07-00-12/2015-06-05-05-48-55	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	
	Mining Applications in Regional Offices	https://mgb.gov.ph/2015-05-13-01-44-56/2015-05-13-01-46-18/2015-05-13-02-16-13	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	http://www.doe.gov.ph/laws-and-issuances/compendium-energy-regulation-laws-circulars-and-other-issuances	Department of Energy (DOE)	Data conforms to standard, but not disaggregated and utilizable to the extent required by EITI standards	Unreliable or limited search capacity. Not an exhaustive listing of relevant laws.	Updated for 2020	Data conforms to standard, but not disaggregated and utilizable to the extent required by EITI standards
	Philippine Conventional Energy Contracting Program (PCECP) “5th Philippine Energy Contracting Round (PERC5)”	https://www.doe.gov.ph/pcecp https://www.doe.gov.ph/guidelines-petroleum https://www.doe.gov.ph/coal-guidelines https://www.doe.gov.ph/evaluation-criteria-0	Department of Energy (DOE)	Data conforms to standard, but not disaggregated and utilizable to the extent required by EITI standards			Navigation difficulty within portal
2.3. Register of	Approved Mining Permits and	https://mgb.gov.ph/2015-05-13-	Mines and	Data conforms to	Data seem reliable, as	MPSAs (as of Sep 2020)	Does not link data to any

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	<p>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>SEC Memorandum Circular No. 30- 2020 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>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>		<p>based mainly on a natural person's</p> <ul style="list-style-type: none"> - ultimate ownership (Category A); - ultimate control (Category B to H); and - position in the reporting corporation (Category I) 	<p>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>(7) days for domestic corporations and thirty (30) days for foreign corporations.</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>
3. EXPLORATION AND PRODUCTION (Disclosure of 3/3)							
3.1 Exploration	<p>The database includes approved, cancelled and expired exploration permits.</p> <p>The database does not have details on exploration activities</p>	<p>http://databaseportal.mgb.gov.ph/#/public/mining-tenements?type=EP</p>	MGB – DENR	<p>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</p>	<p>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>	<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</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>

EITI Requirement	Description	Website	Responsible Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / GAPS
	<p>PD 972 - 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>PD 1174 – 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>	<p>https://www.doe.gov.ph/edcp</p> <p>https://www.doe.gov.ph/sites/default/files/pdf/pecr5/coal_pd_972.pdf</p> <p>https://www.doe.gov.ph/summary-laws-and-issuances</p> <p>https://www.doe.gov.ph/laws-issuances-oil-gas</p> <p>https://www.doe.gov.ph/oil-and-gas-overview</p> <p>https://www.doe.gov.ph/sites/default/files/pdf/citizen_charter/doe_citizens_charter_2016_erdb.pdf</p> <p>https://www.doe.gov.ph/pcecp?q=pcecp/coal/application-guidelines/guidelines</p>	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)	systems, i.e. region and national office Sector level information (i.e. oil, coal and gas) lacks disaggregation on area/project specific data	
3.2. Production	<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</p>	http://databaseportal.mgb.gov.ph/#/public/production-sales-employment-metallic/production	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	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 production volumes and values

EITI Requirement	Description	Website	Responsible Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / GAPS
	does not include sources and the methods for calculating production volumes and values The regional database provides detail but the quantity, quality and consistency of information is at low level against the criteria				volumes and values Data are in pdf format		
	Available data is in pdf format	http://www.doe.gov.ph/energy-statistics?q=energy-statistics/2017-key-energy-statistics https://www.doe.gov.ph/sites/default/files/pdf/energy_resources/2019-coal-production.PDF https://www.doe.gov.ph/energy-resources/coal-statistics?q=energy-resources/petroleum-statistics https://www.doe.gov.ph/figures-and-maps-coal	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		http://databaseportal.mgb.gov.ph/#!/public/production-sales-employment-metallic/sales	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: http://databaseportal.mgb.gov.ph/mgb-public/api/attachments/download?key=lg1rw2ecvxMnRiuA36

EITI Requirement	Description	Website	Responsible Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / GAPS
							<p>UruSdT7mtF7bAvOIBvaUOEIKQMr3XfaiZUSpie6IM2kFe</p> <p>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</p> <p>Inconsistent and poor level of disaggregation (region, company of specific project), inconsistent provision of sources and methods of calculation of export volumes and values</p>
		https://www.doe.gov.ph/sites/default/files/pdf/energy_resources/2019-coal-exportation.PDF	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. REVENUE COLLECTION (Disclosure of 2/9)							
4.1. Comprehensive disclosure	<ul style="list-style-type: none"> 1997 National Internal Revenue Code (RA 8424) 	NONE	BIR				<ul style="list-style-type: none"> No online portal Revenues and taxes are

EITI Requirement	Description	Website	Responsible Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / GAPS
of taxes and revenue							provided upon request of PH-EITI only when a waiver is signed by the mining company allowing the release of tax payments information
	<ul style="list-style-type: none"> • Republic Act No. 10863 otherwise known as the Customs Modernization and Tariff Act • Section 107 of the 1997 National Internal Revenue Code (RA 8424) • Section 131 of the NIRC – Payment of Excise Tax on Imported Articles • 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 	None	BOC	<p>The source of the data is 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 respective ports. Data from the Bureau of Customs is subject to the Data Privacy Act and confidential business information as defined under</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>

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					Republic Act 10667, otherwise known as "Philippine Competition Law", Paragraph E, Section 4.		
4.6. Subnational Payments	<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"> 1. Local taxes, fees, and other charges; 2. Receipts of shares from national wealth within the LGU's jurisdiction; 3. Expenditures of LGUs coming from receipts/collections from the extractive industries and shares from national wealth; and 4. Such other monetary and non-monetary benefits received by LGUs from extractive industries and shares from national wealth. 		BLGF-DOF	Quarterly ENRDMT reports are required to be submitted to BLGF through the ENRDMT portal, http://enrdmt.blgf.gov.ph/	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 ENRDMT portal</p> <p>eSRE is public and data is shared in excel. However, local revenues are not disaggregated to indicate revenues from extractives</p>
5. REVENUE ALLOCATIONS (Disclosure 3/3)							
5.1. Distribution of extractive industry revenues	Local Government Code (LGC) mandates that LGUs are entitled to 40% of the total collections from extractive companies in their locality.	https://www.dbm.gov.ph/index.php/budget-documents/2018/besf-table-2018	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</p>

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							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. SOCIAL AND ECONOMIC SPENDING (Disclosure of 3/4)							
6.1. Social and environmental expenditures by extractive companies	SDMP; EPEP (MGB) SDMP allocation is posted on MGB website, however, it only shows the lump sum amount 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	http://databaseportal.mgb.gov.ph/#!/public/sdmp http://databaseportal.mgb.gov.ph/#!/public/envi-protection-enhancement-program/117 https://mgb.gov.ph/images/Citizens_Charter/Memo_re_Realignments_Charter/Memo_re_Realignments_for_typhoon.jpg	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	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

EITI Requirement	Description	Website	Responsible Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / GAPS
	<p>The following are not subjected to COA reporting: SDMP, Mine Rehabilitation Fund, Mine Waste and Tailing Fees – on going 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>https://region3.mgb.gov.ph/mgb/roill_files/pdf/SDMP/2020.pdf</p> <p>http://databaseportal.mgb.gov.ph/#/public/envi-work-program/324</p>			<p>requested for but not readily available – this is now a major issue for cross-checking and 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>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 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>https://www.wipo.int/edocs/laws/en/ph/ph189en.pdf</p> <p>https://www.rappler.com/nation/mines-and-geosciences-bureau-audit-report-2017</p>	NCIP	<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 to address the issue of underassessment of</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>

EITI Requirement	Description	Website	Responsible Agency	Level of Disaggregation / Comprehensiveness	Data Quality / Assurance	Data Timeliness	Assessment / GAPS
	DOE		DOE	DOE's database/website is quite opaque on this information	fees and charges 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 DAO 2017-07 http://databaseportal.mgb.gov.ph/mgb-public/api/attachments/download?key=ifTteFwqRme9GkljAx3MYtvTSoVPgwHCnYLtelwN1jbaVsFYH3Gj95nd8Ga7BWtf
	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.	http://ph-eiti.dof.gov.ph/ncip.html	National Commission on Indigenous Peoples (NCIP)				EITI reports NCIP has posted high variances in the EITI reconciliation process since 2014.
	6.3. Contribution of the extractive or to the econo	Total government revenues generated by the extractive industries (including taxes, royalties, bonuses, fees and	http://mgb.gov.ph/attachments/article/162/MIS(2018)%20Annual%203Yr-2016%20to%20Q1-2019%20for%20Upload%2030M	MGB – DENR COA DOE	Needs improvement, requires a lot on data unpacking/disaggregation and	Information available but inconsistent level of quality per region	Information available but inconsistent level of timeliness per region

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	other payments) in absolute terms and as a percentage of total government revenues	ay2019.pdf https://www.rappler.com/nation/mines-and-geosciences-bureau-audit-report-2017 https://www.doe.gov.ph/transparency/bureaus-and-services-functions		comprehensiveness			agencies and bureaus role and tasks, many information can fall through the cracks
6.4. Environmental impact of extractive activities		http://eia.emb.gov.ph/wp-content/uploads/2020/07/EMB-MC-2020-27-Project-Threshold-for-Extraction-of-Non-Metallic-Resources-Appling-for-ECC.pdf http://databaseportal.mgb.gov.ph/#/public/envi-protection-enhancement-program https://www.doe.gov.ph/laws-issuances-oil-gas?ckattempt=1 https://www.doe.gov.ph/laws-issuances-oil-gas?ckattempt=1	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 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</p>

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							<p>information available.</p> <p>There are no clear indicators that information 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 accessible and available online. Policy gaps</p> <p>Policy harmonization</p> <p>Technical (i.e. information system) and budgetary requirements</p>

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