

4TH EITI REPORT FOR LIBERIA

15 May 2013

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Abbreviations

EITI	Extractive Industries Transparency Initiative
EPA	15 May 2013
FDA	Forestry Development Authority
FMC	Forestry Management Contract
GAC	General Auditing Commission
GoL	Government of Liberia
LEITI	Liberia Extractive Industries Transparency Initiative
LICPA	Liberia Institute of Certified Public Accountants
LCAA	Liberia Civil Aviation Authority
LMA	Liberia Maritime Authority
MoA	Ministry of Agriculture
MoF	Ministry of Finance
MLME	Ministry of Lands, Mines and Energy
MSG	Multi-Stakeholders Steering Group
NBSTB	National Benefit Sharing Trust Board
NIC	National Investment Commission
NOCAL	National Oil Company of Liberia
NPA	National Port Authority
PFM	Public Financial Management
SDF	Social Development Fund
TIN	Tax Identification Number
TSC	Timber Sale Contract
TOR	Terms of Reference
UL	University of Liberia

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TRANSMITTAL LETTER

15 May 2013

The Head of Secretariat
Liberia Extractive Industries Transparency Initiative
Old Bureau of Budget Building
Capitol Hill, Monrovia
Liberia

Attention: Mr. Samson S. Tokpah

Dear Mr. Tokpah,

**FINAL REPORT
4TH EITI REPORT FOR LIBERIA
FOR THE FINANCIAL YEAR 1 JULY 2010 TO 30 JUNE 2011**

We are pleased to present our report on the 4th EITI Liberia reconciliation in accordance with the terms of our contract with the Liberia Extractive Industries Transparency Initiative (LEITI).

The report provides a brief background, scope and objectives, our methodology and approach to the reconciliation. It then provides details of our findings, recommendations for improvement and way forward for the reconciliation process.

We appreciate this opportunity to work with you and are most grateful for the assistance provided to us during the compilation of this Report.

Yours sincerely,

Victor Gborglah
PARTNER
For and on behalf of Ernst & Young

Sam Monbo
DIRECTOR
For and on behalf of MGI Monbo and Co.

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

The purpose of the 4th EITI Report (Report) for Liberia is to reconcile data provided by Companies in the extractive industry (hereafter referred to as "Companies") with data provided by the relevant Government of Liberia Ministries and Agencies (hereafter referred to as "Agencies"). The Report spans the period 1 July 2010 to 30 June 2011 covering the following:

- A. Payments reconciliations;
- B. Revenue tracking;
- C. Amounts dues reconciliation; and
- D. In-kind contribution.

The scope of the report is defined within the Terms of Reference (TOR) contained in the contract signed with the LEITI. Compared to the Third Reconciliation Report, the following are additions to the Fourth Reconciliation exercise:

- ◆ Tracking of the flow of earmarked funds paid by the Companies through the Agencies for the year;
- ◆ "Amount due" for all tax codes on the template for the year under review;
- ◆ "In-kind" contribution templates; and
- ◆ Certification of templates by recognised external auditors.

We held meetings and discussions with various stakeholders and representatives from the Companies and Agencies. We obtained templates from the Companies and also from the Agencies for the reconciliation process. For ease of comparison all amounts in Liberian Dollars were converted at LD72.5 to US\$1, the ruling rate per the 2011 Central Bank of Liberia Annual Report.

Sixty five (65) out of 111 licensed Companies in the Extractive Industry of Liberia in the 2010/2011 financial year submitted templates for the reconciliation process. This represents 59% submission. The rate of submission of templates within each sector is shown in table 1 and chart 1 below.

Small Scale Miners and Pit Sawyers were considered immaterial for this report and therefore templates were not obtained directly from them. Instead, receipts from them, amounting to US\$632,541.35 were consolidated and presented by the Ministry of Finance. These amounts were therefore not reconciled in the Report.

Chart 1: Companies that submitted templates

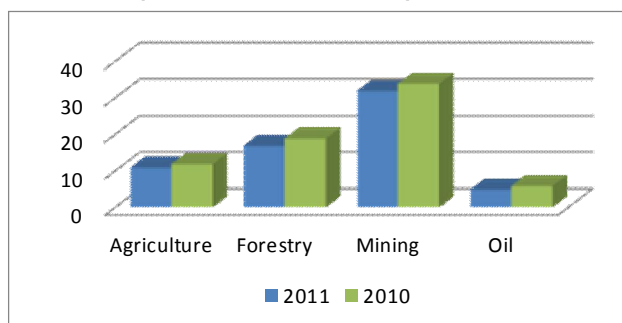


Table 1 - Template submission per sector for 2011 and 2010

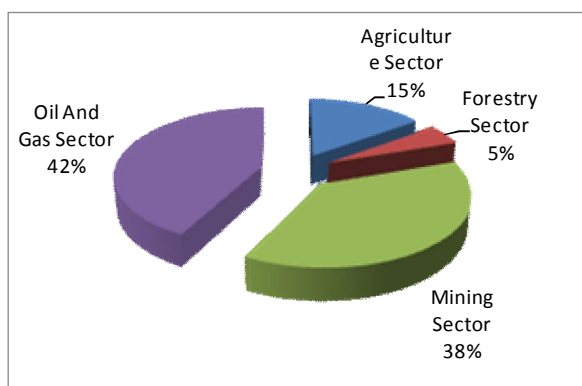
Year	2011			2010		
	Number of Companies that submitted	Total number of Companies	Rate of submission	Number of Companies that submitted	Total number of Companies	Rate of submission
Agriculture	11	11	100%	12	14	86%
Forestry	17	20	85%	19	21	91%
Mining	32	75	43%	34	78	44%
Oil	5	5	100%	6	6	100%
Total	65	111	59%	71	119	60%

Table 1 above, compares the submission rate of templates in 2011 to that of 2010 across all four sectors. The Oil sector maintained a 100% submission rate and the Agriculture sector increased from 86% to 100%. However, the Forestry and Mining sectors experienced declines in their response rates. Overall, there was a marginal drop of one (1) percentage point from 60% in 2010 to 59% in 2011.

The reduction in the submission rate can be attributed to the timing of the assignment and the fact that some of the Companies in existence in 2011 had closed down or merged with other Companies by the year 2012/2013 when the reconciliation exercise began.

Six (6) Agencies namely Forestry Development Authority (FDA), Liberia Maritime Authority (LMA), Ministry of Finance (MoF), Ministry of Lands, Mines and Energy (MLME), National Oil Company of Liberia (NOCAL), and National Port Authority (NPA) submitted templates for the 2010/2011 report as against five (5) that is, MoF, MLME, NOCAL, FDA and MoA in 2009/2010. The Ministry of Agriculture (MoA) is the only Agency that submitted templates in the 2009/2010 report but did not submit for the 2010/2011 report.

Chart 2: Contribution per sector



A. Payment Reconciliation

The total amount received by the Government of Liberia from the extractive industry amounted to US\$117,802,566.90 while the total net difference between the Companies submissions and those of the Agencies amounted to US\$278,904.90. These are analysed per sector in table 2 and chart 2 below.

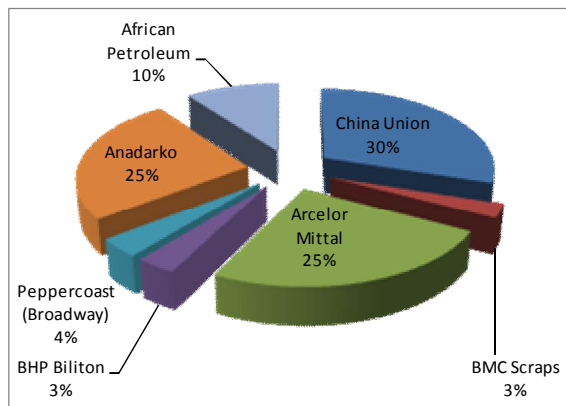
Table 2: Total payments and differences per sector

Sector	Company	Agency	Difference
	USD	USD	USD
Agriculture	18,330,499.66	18,281,719.70	48,779.96
Forestry	5,408,592.18	5,616,076.23	(207,484.05)
Mining	43,798,764.75	44,223,697.12	(424,932.36)
Oil	49,911,073.86	49,681,073.86	230,000.00
Total	117,448,930.45	117,802,566.90	(353,636.45)
Pit sawyers and small scale miners			632,541.35
Difference			278,904.90

The National Port Authority and APM Terminals also received total payments of US\$748,922.48 and US\$497,311.80 respectively from a number of Companies for which flag receipts were not issued. Furthermore, APM Terminals did not submit templates showing payments made to NPA, nor did NPA submit templates of receipts from APM terminals and onward payments to MoF. On its part the MoF also did not provide templates to show receipts from NPA. The amounts received and paid by NPA and APM Terminals could therefore not be reconciled.

Of the total amount US\$117,802,566.90 received by the Government of Liberia between 1 July 2010 and 30 June 2011, a net difference of US\$278,904.90 (0.24%) remained unreconciled. Apart from this difference, which is immaterial when compared to the total contribution of the extractive sector to the Government of Liberia, nothing has come to our attention not to confirm the fact that the data is complete in relation to the total corporate presence in the relevant sectors and the integrity of the report can be assured with respect to "amounts paid".

Chart 3: Contribution by companies

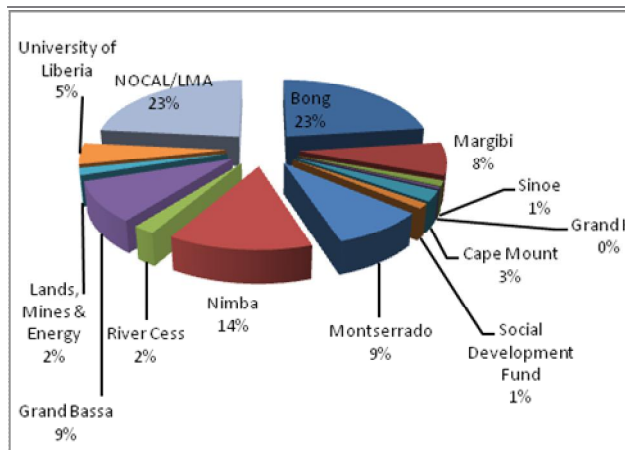


B. Revenue Tracking

Revenue tracking focussed on earmarked payments from the Companies to the Agencies through the Social Development Fund, the National Benefit Sharing Trust Board (NBSTB), and other institutions including the University of Liberia. We could not trace general or non-specific contributions by the Companies to any beneficiary since these non-specific payments go into the consolidated fund where they lose their identity.

An amount of US\$12,144,546.60 was reported as paid by the Companies to the various Agencies. The Agencies however reported receiving US\$12,044,546.60. The difference of US\$100,000 arose because, while NOCAL recorded a receipt of US\$300,000 from African Petroleum, the MoF reported receiving only US\$200,000 from NOCAL. The Agencies on their part, disbursed a total of US\$10,156,546.60 to various beneficiaries including counties and institutions. The remaining US\$1,888,000.00 was used for annual training (US\$850,000.00), hydrocarbon development (US\$875,000) and attendance fee (US\$163,000).

Chart 4: Beneficiaries' portion



The NBSTB however, stated that they did not receive any funds in the year under review, even though per their own computations, an amount of US\$777,949.50 should have been released to them. The MoF was not aware of this arrangement.

We can thus confirm that the various companies paid the amounts as indicated in tables 17 to 19. However, because of lack of evidence of acknowledgement of receipt we are unable to confirm whether the US\$10,154,546.60 disbursed to the counties and other institutions reached the ultimate beneficiaries.

C. Amount Due

We reviewed data submitted to us across all sectors by Companies and Agencies. In most of the reporting templates provided to us by the MoF, the “amount due” was the same as amount paid which were different from what the Companies reported on their templates as amount due. The Ministry of Finance officials explained that other Agencies were responsible for the accurate assessment of the amount due thus any payment made by the Companies was considered to be what was due to be paid. General information on “amounts due” was not reliable.

We thus restricted ourselves to the Forestry sector based on the amount of information available to us from the FDA, SGS and our review of the templates and the individual companies’ contracts. We again restricted ourselves to three (3) tax categories namely bid premium, area fee and contract administration fee since these are fixed and could be directly inferred from the individual contracts as well as the FDA Ten Core Regulations. Other tax categories such as stumpage fee, annual coupe inspection fee and log export fee are variable and dependent on the specie of tree and the quantity of trees harvested. This requires a production audit to confirm the “amounts due”, but no production audit was carried out.

The total amount declared by the Companies as due was US\$274,650 which when compared to the amount declared by the FDA of US\$12,688,636.82 results in a difference of US\$12,413,986.82. Our computations also revealed a total of US\$14,541,964.22 as the amount due.

Because of the significance of the matters described above, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the “amount due” in this Report.

D. In-kind contribution

Total value of in-kind contribution by various extraction companies amounted to US\$12,958,352.00

The information on in-kind contribution is for disclosure purposes only.

Challenges

- ▶ Performing a reconciliation of 2010/2011 transactions in 2013 meant Companies and Agencies had to go back up to 3 years for the relevant transactions.
- ▶ Many of the reporting Companies and Agencies did not include supporting schedules in their submissions.
- ▶ There was inadequate linkage between MoF templates and those of the other Agencies. Agencies that collected funds from Companies and paid a portion to the MoF did not show the necessary trail in their reporting.
- ▶ Companies that withheld and paid taxes to the MoF on behalf of their suppliers and contractors reported these taxes as part of their payments as LEITI Companies, while MoF credited the suppliers and contractors with the WHT instead and thereby creating differences for reconciliation.

- ▶ Some Companies submitted single templates bearing two TINs. The Ministry of Finance however, in most instances reported on each individual TIN. The identification of payments made in order to trace to source documents became time consuming and difficult.
- ▶ The MoF and other Agencies could not provide specific support for the amounts on their templates. We were provided with a database of receipts to search from, which required more time and effort.
- ▶ Depending on the search adopted, a query for a Company's transactions may return different results. The effect of this was that we found payments made by Companies in the MoF database that were not reported on the MoF templates. We however adjusted the MoF amounts accordingly.
- ▶ The SDF office provided us with photocopies of cheques written in the name of beneficiaries and copies of forms of identities of persons who received such funds on the beneficiaries' behalf. Those documents were not sufficient proof of disbursement of funds.
- ▶ The mode of advertising the reconciliation exercise appears to be too general. It was not targeted specifically at the relevant interest group.

Way forward and recommendation

- ▶ The exercise must be more timely by commencing close to the end of the year of review and Companies and Agencies must stick to submission dates.
- ▶ Companies and Agencies must include supporting schedules in both hard and soft copies with their submissions as well as copies of flag receipts.
- ▶ LEITI should consider constructing a web-based platform that will facilitate the automation of the reporting process.
- ▶ There must be better coordination and reporting between MoF and other Agencies particularly Agencies that collect funds on others' behalf and pay portions to MoF in order to maintain a trail for easy reconciliation.
- ▶ The MSG should consider introducing a reporting regulation for withholding tax on Pay as You Earn (PAYE), to be the only withholding tax to be reported by the Companies to avoid double counting.
- ▶ Companies must submit templates per individual taxpayer using the Tax Identification Number (TIN) to avoid reporting on multiple TINs.

- ▶ The MoF must define and enforce a naming regime for making entries into its database to avoid returning different results when querying its database and ensure completeness.
- ▶ Beneficiaries of Social Development Fund must issue receipts of acknowledgement to disbursing Agencies.
- ▶ A performance audit must be conducted to help establish Companies' compliance with term of their contracts and detailed procedures for determining amounts due documented. This will enable "amounts due" to be better stated by Companies and Agencies and validated.
- ▶ LEITI should not only make a general announcement for extractive Companies to submit templates but also include a list of existing Companies in its advertisements.
- ▶ Companies must ensure attendance of workshops on the EITI process.
- ▶ LEITI must exercise its punitive mandate more severely and promptly, particularly to delinquent Companies.

Follow up on previous recommendations (2009/2010)

Out of six recommendations followed up, four (4) were fully implemented and the remaining two (2) were partially implemented.

**BACKGROUND, OBJECTIVES, SCOPE,
METHODOLOGY AND MATERIALITY
THRESHOLD OF ASSIGNMENT**

Background

The Liberia Extractive Industries Transparency Initiative (LEITI) is a tripartite partnership, referred to as the Multi-stakeholders Steering Group (MSG) and consists of representatives of the Government of Liberia, civil society organizations, the private sector and Liberia's development partners. It was established on 10 July 2009 by the Government of Liberia in collaboration with civil societies and extractive Companies.

The mandate of the LEITI consists of regular disclosure, audit/reconciliation, publication and broad dissemination of:

- i. all material payments made by oil, mining, agriculture and forestry sectors to the Government, and
- ii. all material revenues received by the Government from the above-mentioned sectors.

Objectives

The general objective of LEITI is to assist in ensuring that all benefits due the Government and people of Liberia on account, of the exploitation and/or extraction of the country's minerals and other resources are;

- i. verifiably paid or provided;
- ii. duly accounted for; and
- iii. prudently utilized for the benefits of all Liberians and on the basis of equity and sustainability.

To enable it meet the above objectives, LEITI received a Grant support from the African Development Bank through the Government of the Republic of Liberia for the fiscal year 2011/2012 and applied part of the proceeds of this grant to appoint an Independent auditing firm to prepare the 4th EITI Report for Liberia.

The process aimed to audit and reconcile data provided by all mining, oil, agriculture and forestry Companies as well as brokers and dealers operating in Liberia, and tax payment receipts from these Companies confirmed by the Ministry of Finance and all other relevant Agencies of the Government of Liberia. Additionally, the assignment also tracked the use of revenues from the extractive sectors by the Government of Liberia.

Scope and methodology

Among the objectives of the LEITI as stated in Section 3.2 (b) of the LEITI Act of 2009, is the requirement of “all Companies engaged in the extraction of agriculture, forest and mineral resources in Liberia to join the LEITI”. The scope of the 4th EITI Report for Liberia is therefore a reconciliation of revenue from all Companies in the extractive sector and tracking of the use of that revenue by the Government of Liberia.

The period under review is from 1 July 2010 to 30 June 2011 and per the ToR, we provided the following services, among others:

- Prepared a reporting template with the guidance of the MSG, issued to Companies and to the Agencies together with clear instructions for completing the templates including a timeline for their return.
- We conducted a workshop geared to talking-through the process of completing the templates, highlighting challenges experienced by stakeholders in completing templates for the 4th Report, defining payment/revenue streams, and providing contact details that reporting stakeholders may use to obtain assistance or clarification in connection with completing the templates.
- Received from the reporting stakeholders all completed templates with appropriate supporting documentation verifying (1) “amount due” from reporting Companies by Government and “amount payable” to Government by reporting Companies (2) “amount paid or received as appropriate by Companies and Government.

- Due to limitation on time available, we could not send to each of the Companies a copy of the Government's templates although we sent a number of Companies' templates to the MoF upon request by MoF.
- We processed the data received from all parties and conducted a preliminary examination of all submissions received from the reporting stakeholders to determine whether the report of the Government and the individual Companies are in agreement or have any inconsistency.
- We audited all payments and revenue data submitted (applying internationally accepted auditing standards), irrespective of whether or not discrepancies existed, particularly with regards to the amount paid by Companies and receipts issued by Government and undertook the reconciliation where discrepancies existed.
- Conducted a mapping exercise of the flow of revenue from the Extractive Industries/Companies to Government Agencies or special accounts and the national consolidated revenue account.
- Designed a revenue tracking template for line Ministries and Agencies at different stages of the value chain - flow of funds.
- We mapped the flow of revenues from line Ministries and Agencies and the budget and other special accounts to expenditure units/cost centres or projects.
- Reviewed the extent to which revenue from the extractive industry can be linked to public investments/expenditures.
- Identified areas in which reconciliation is feasible, i.e. there is perfect symmetry between the paying and receiving entities, and areas in which only a unilateral disclosure by the receiving or disbursing entity is necessary.

Some additional requirements were introduced and existing ones reinforced into the 4th EITI Report for Liberia:

- ❖ For this current report, Companies were required to disclose “amounts due” for all tax codes for the period under review. Agencies were also required to state amounts to be paid by Companies. This was to provide a basis for comparing the level of contribution of extractive Companies for social development through Government to beneficiary institutions.
- ❖ The Reconciler was required to show the flow of funds paid by the extractive Companies through Government Agencies for social development to beneficiary institutions.
- ❖ Templates were required to be certified by recognised External Auditors for Companies and the GAC for the Agencies.
- ❖ “In kind” contribution templates were added to encourage Companies to disclose any voluntary contributions made directly to communities and counties within the year under review. These disclosures were not to be reconciled but reported where provided by a company.
- ❖ The Reconciler was required to give an opinion on the work performed and to perform his work in accordance with International Standards on Auditing.

Representatives of each taxpayer and Government Agency were instructed to submit both hard and soft copies of the completed templates and supporting schedules.

- Hard copies of the completed templates and supporting schedule(s) were to be deposited in a sealed envelope at:

LEITI Reconcilers, C/O LEITI Secretariat
Old Bureau of the Budget Building
Redemption Road
Capitol Hill
Monrovia

- Soft copies were to be emailed only to: leitireconciler@yahoo.com

Activities

A workshop was held for the extractive Companies and Government Agencies on 2 November 2012 where the templates to be completed were discussed and a timetable rolled out.

On 7 December 2012, we received 60 templates from the Companies. We were compelled to process the templates offsite. Six weeks after receiving the Companies' templates, that is on 23 February 2013 we received 102 templates from the Agencies. Similarly we had to process these data offsite for a preliminary assessment of the relevant issues.

As part of the process, we held meetings and discussions with the LEITI desk, the Commissioner of Internal Revenue and the staff of the Large Tax Payers unit and the Social Development Fund office, at the Ministry of Finance. We also contacted various Companies and Agencies for clarifications and further information.

We obtained supporting payment schedules for various payments made by the Companies, which included details such as date of payment, tax kind, and flag receipt numbers. The Ministry of Finance made available to us a database of all amounts they received from extractive Companies for the 2010/2011 financial year.

Reconciliation process

As stated in the instructions for completion of the templates and communicated to the various Companies and Agencies, we expected payments to be supported by flag receipts. We therefore decided that all payments by Companies to Ministry of Finance, for example, must be traceable to the database provided to us. For this reason, where we noted differences between a Company's payment and that of an Agency, we verified that the Companies payments (flag receipts) can be traced to the Ministry of Finance database. Where the Agency reported a higher amount than the Company and those payments were all traced to flag receipts in the MoF database we adjusted the Company's amounts to agree with those of the Agency. Where the Company's payments were higher and supported with flag receipts, we traced the receipts to the MoF database and when found, we adjusted the Agencies' figures accordingly.

However where the Company's stated payment was higher than that of the Agency and we could not trace those payments to flag receipts in the MoF database we adjusted them to agree with the Agencies' stated amount.

Exchange rate

For ease of comparison and presentation, we converted all Liberian Dollar amounts to United States Dollars using a rate of LD72.5/US\$1 being the selling rate for the 2010/ 2011 tax period per the 2011 Central Bank of Liberia Annual Report.

Materiality threshold

Pursuant to the revised EITI Rules of 2011, specifically Requirement 9, the Multi-stakeholder Steering Group (MSG) defined material payments and revenues and what constituted a predefined, reasonable material threshold. LEITI considered a payment or revenue stream as material where its exclusion or misstatement would significantly affect the final EITI report.

To this end, specific materiality thresholds per sector were set by LEITI based on the 3rd EITI Report for Liberia as follows:

Table 3: Materiality thresholds

Sector	Threshold (US\$)
Agriculture	30,000.00
Forestry	10,000.00
Mining	15,000.00
Oil	200,000.00

We relied on these thresholds for our work. For small scale operators, particularly in the mining and forestry sectors that made payments to Government Agencies we did not obtain any templates from them. The Government Agencies however consolidated the receipts from them and reported in bulk. We therefore did not reconcile these small scale operators' payments and have shown them separately as Consolidated Class "B" licenses, Consolidated Gold Dealers' licenses, Consolidated Prospecting licenses, Consolidated Class "C" licenses and other companies below the threshold totalling US\$425,057.30. Those in the forestry sector, also referred to as Pit Sawyers amounted to US\$ 207,484.05.

DETAILS OF KEY FINDINGS

1. General Observations
2. Payment Reconciliation
3. Revenue Tracking
4. Amount Due Reconciliation
5. In-kind Contributions

General Observations

1. Delays in the timing of the assignment

The assignment delayed mainly due to Companies not submitting their templates on time. The original duration, according to the Terms of Reference (TOR) was twenty man weeks commencing from 20 August 2012. Instructions issued for the completion of templates stated that “all reporting templates and supporting schedules must be completed and lodged with the LEITI Reconcilers by no later than 15 November 2012”. This deadline was then extended to 30 November 2012.

Templates from the Companies were eventually made available to us on 7 December 2012 while those from the Government Agencies were provided for reconciliation on 21 February 2013. This resulted in very limited time for fieldwork and the reporting time being delayed. We received a final report from the Liberian Audit Commission, one day before we issued our final report.

Again, reporting on 2010/2011 figures in 2013 is also challenging.

2. General response

For the purposes of the 4th EITI Report for Liberia we obtained a list of extractive Companies from LEITI. The assessment of the level of submission or otherwise of templates for reconciliation is based solely on that list. LEITI considers only Companies licensed by the designated Government Agency within a specific sector as part of the extractive industry. Some Companies, however, upon registering their businesses, but prior to obtaining the relevant license, submitted templates for the exercise. Such Companies, numbering seventeen (17) are not included in this report. A listing of them can however be found in Appendix I.

The general response of extractive Companies to the process was not encouraging. Out of 111 licensed extractive Companies listed on the LEITI database, 65, (59%) submitted templates for the 4th Reconciliation report. This is a 1% reduction in comparison to the 3rd EITI Report for Liberia. A breakdown of responses per sector for the current and prior years is shown in table 4 below.

Table 4 - Rate of submission of templates

Year	2011			2010		
Sector	Companies	Submitted	Percentage	Companies	Submitted	Percentage
Agriculture	11	11	100%	14	12	86%
Forestry	20	17	85%	21	19	90%
Mining	75	32	43%	78	34	44%
Oil	5	5	100%	6	6	100%
Total	111	65	59%	119	71	60%

In total, 41% of licensed extractive Companies listed on the LEITI database did not submit templates for the current report.

A listing of extractive Companies that did not submit templates for the 4th EITI Report is shown in table 5 below. We made attempts to contact some of those Companies to ascertain the reasons for their non participation in the current report. However our emails and telephone calls were not responded to. Discussions we held with stakeholders in Liberia revealed that some of the Companies had closed down at the time of the assignment.

Table 5 - Companies that did not respond

No.	Company	Sector	No.	Company	Sector
1	Liberia Cocoa Corporation	Agriculture	27	Fine Minerals International	Mining
2	Maryland Palm Oil / Decoris	Agriculture	28	G-4 WAO	Mining
3	Geblo Inc	Forestry	29	Global Mineral Investment LLC	Mining
4	Global Logging Company	Forestry	30	Gryphon Minerals Limited	Mining
5	New Liberia Resources International Inc.	Forestry	31	H & W Trading Inc.	Mining
6	Thunderbird Intl. Lib	Forestry	32	Indo-Africa Trading Company	Mining
7	A.D.M.T (Liberia)	Mining	33	Investment Development Corporation	Mining
8	African Gold Mining (Liberia) Ltd	Mining	34	Iron Resources Limited	Mining
9	Almetev Liberia Limited	Mining	35	Liberia Tailing Incorporated	Mining
10	Archean Gold	Mining	36	Nyah Bartee Corporation	Mining
11	Ascension Resources Corp.	Mining	37	Pan Liberia Resource Development Corporation	Mining
12	Bailey Group of Companies	Mining	38	Rod Trading Inc.	Mining
13	Barclay Trading Enterprise	Mining	39	Shankil Resources (Liberia) Inc.	Mining
14	BAU-TON Inc.	Mining	40	Solomon Resource Corporation	Mining
15	Big Rock Mining Company Inc.	Mining	41	Southern Cross Investment Limited	Mining
16	Black Sand Mining Company	Mining	42	Spri Group Africa Limited	Mining
17	Brown Stone INC	Mining	43	Superior Mineral Resources Inc.	Mining
18	Butraco Inc	Mining	44	Task International Ltd	Mining
19	Campbell Enterprise	Mining	45	Thackett Mining Inc	Mining
20	Charis Minerals, Inc.	Mining	46	The Libam Group	Mining
21	China Henan International Cooperation Group Co. Ltd. (CHICO)	Mining	47	Treco Mining Company	Mining
22	Contact International Clearing Agency (Cica)	Mining	48	VBG-VALE BSGR Liberia Limited	Mining
23	Damaka Mining	Mining	49	Voila International Inc.	Mining
24	Dapi Mining Company Inc.	Mining	50	West African Resources (Lib.) Corp. Limited	Mining
25	Estmor Gold Mining Company Inc.	Mining	51	Winestock Dev Liberia Corp	Mining
26	FCE Corporation International	Mining			

3. Government Agencies

Government and related Agencies involved in the 4th EITI Report for Liberia are listed in table 6 below. Apart from the Liberia Civil Aviation Authority (LCAA) and the Ministry of Agriculture (MoA), we received templates from all the other Agencies. The MoF also provided supporting schedules and a database of receipts and transactions for reference. The trail of receipts and payments among some concession holders, other Agencies and the MoF was not adequately clear. For example, the NPA did not submit a template showing amounts received from APM Terminals with which the NPA has a concession agreement to finance, design construct and operate container and general cargo handling facilities in the port. Resultant payments made to the MoF were also not disclosed by the NPA. The MoF also did not submit a template showing amounts received from the NPA.

Table 6 - Agencies involved

No.	Agency	
1	Environmental Protection Agency	EPA
2	Forestry Development Authority	FDA
3	Liberia Civil Aviation Authority	LCAA
4	Liberia Maritime Authority	LMA
5	Ministry of Finance	MoF
6	Ministry of Lands, Mines and Energy	MLME
7	National Oil Company of Liberia	NOCAL
8	National Port Authority	NPA

4. Attestation of templates

The instructions for completing the reporting templates stated that each template must be attested to by the Taxpayer / Agency (Management sign-off) and external auditors (Auditor's Report).

In the case of management sign-off, the signatories were required to make specific confirmations including the following:

- The information provided in respect of amounts received is complete and has been faithfully extracted from the Company/Agency's accounting records
- All the amounts paid/received are supported by genuine flag receipts or substantiated by documentary evidence

- The accounts of the Agency on which the figures are based have been audited and a disclaimer of opinion issued thereon by the Auditor General in accordance with International Standards on Auditing as applicable to the public sector.

The Auditor's Report is mandatory and must be provided by qualified auditors external to the Company (i.e. either the taxpayer's external auditors or another auditor contracted for the purpose of providing the opinion). The auditor or audit firm must be a member of the Liberian Institute of Certified Public Accountants (LICPA).

A record should be maintained by the taxpayer detailing how items shown on the template reconcile with the line items shown in the taxpayers accounting records (audit trail) as this information will facilitate the audit and keep the audit costs down.

In respect of Government Agencies, the auditor's report should be signed by the General Audit Commission (GAC) or an appointed representative.

The level of compliance to this directive is shown in table 7 below

Table 7: Attestation

Agency	GAC signoff	Head of Agency name	Head of Agency Signature
EPA	Disclaimer	Anyaa Vohiri	Yes
FDA	✓	Harrison Karnwea Snr.	Yes
LMA	✓	Charles Gono	Yes
MLME	✓	None	Yes
MoF	✓	Juan K. Feika	Yes
NOCAL	✓	Marie Parker	Yes
NPA	✓	None	Yes

The instruction on the template requires name and signature of Head of the Agency. For MLME and NPA templates, name of Head of Agency was not indicated.

We received a report from the GAC a day before finalising our report which disclaimed its opinion on all the Agencies templates.

It needs to be noted that while GAC report focussed on all Companies in MoF database, our report focussed on only Companies in LEITI database.

As shown on table 8 below, 8 out of 111 Companies submitted templates without an external auditor's attestation whilst 3 Heads did not attest their Companies' templates.

Table 8 – Company templates not attested per sector

Sector	No. of Companies	Auditor's		Company Head	
		Not attested	Percentage	Not attested	Percentage
Agriculture	11	2	18%	1	9%
Forestry	17	2	12%	0	0%
Mining	32	3	9%	2	6%
Oil	5	1	20%	0	0%
Total	65	8	12%	3	5%

Companies whose heads did not attest their templates were as follows:

- West Peak Iron Limited; and
- Middle Island Resources.
- Cavalla Rubber Corporation

We noted that templates from the following companies bore only signatures of their Company Heads without his/her name, as specified in the instructions:

- Firestone Liberia Inc;
- Liberia Agricultural Company ;
- Sinoe Exploration;
- Hummingbird Resources;
- Western Cluster;
- International Capital Consultant;
- K-Mark Indo Liberia Ltd.;
- EJ & J Investment Corporation; and
- Euro Liberia Logging.

The companies whose templates were not attested by external auditors are as follows:

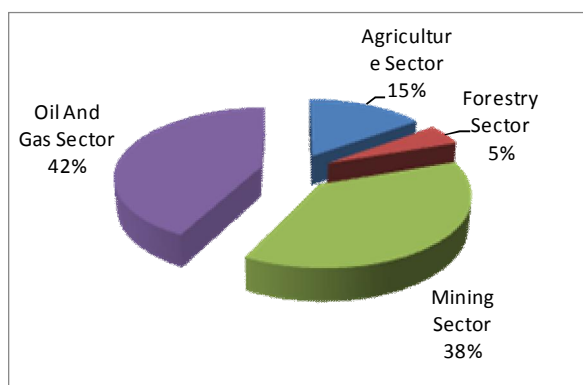
- China Union;
- Planet Minerals;
- International Capital Consultant;
- EJ & J Investment Corporation;
- Cavalla Rubber Corporation;
- The Liberia Company;
- Middle Island; and
- Chevron

Six of the Companies' external auditors who attested their templates could not be found on the list of Certified Public Accountants provided by the Liberia Institute of Certified Public Accountants (LICPA). Details are shown in table 9 below.

Table 9: Auditors not found on LICPA list

Company	External Auditor
Sun Yeun Corportation	Nimely and Associates Inc.
K-Mark Indo Liberia Ltd.	Nimely and Associates Inc.
Alpha Logging and Wood Processing	DAFCUM Incorporation
Youssef Diamond Mining Company	Morgan and Farthand Firm
KBL Liberia Mining	Associated Business Management CPA
Euro Liberia Logging	Nimely and Associates Inc.

Chart 5: Contribution per sector



Payments Reconciliation

The total reported as received by the Agencies of the Government of Liberia amounted to US\$117,802,566.90 with an unreconciled difference of US\$278,904.90. The unreconciled difference is after taking out the amount received from small scale miners and pit sawyers amounting to US\$632,541.35 for which only the Agencies provided templates and therefore were not reconciled.

The following tables provide results of the reconciliation process. The amounts shown are net total payments and receipts by the Companies and Agencies respectively per sector and they are the final amounts after any adjustments have been made. Details of these payments and receipts according to tax codes are shown in table 15.

Table 10: Contribution per sector

Sector	Company	Agency	Difference
	USD	USD	USD
Agriculture	18,330,499.66	18,281,719.70	48,779.96
Forestry	5,408,592.18	5,616,076.23	(207,484.05)
Mining	43,798,764.75	44,223,697.12	(424,932.36)
Oil	49,911,073.86	49,681,073.86	230,000.00
Total	117,448,930.45	117,802,566.90	(353,636.45)
Less: Pit sawyers and small scale miners			632,541.35
Difference			278,904.90

As can be seen in table 10 and chart 5, the highest contributions per sector were from the Oil and Mining sectors, followed by Agriculture and Forestry. Government policy should therefore focus on the sectors based on their contributions in order to harness more resources for development.

We provide a further breakdown of payments in tables 11 to 14 below showing the following:

- ◆ Name of the Company;
- ◆ TIN;
- ◆ Original amount reported by the Company and Agency with the difference arising;
- ◆ Adjustment of the Company and Agency figures;
- ◆ Final amount of the Company and Agency and difference arising.

Table 11 – Summary by company - Agriculture

No.	Company Name	TIN	Original template		Difference	Adjustments		Final amount		Difference
			A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
			Company	Agency		Company	Agency	Company	Agency	
			USD	USD	USD	USD	USD	USD	USD	USD
1	Buchanan Renewable	406928004	939,395.38	332,285.40	607,109.98	333,676.96	940,786.94	1,273,072.34	1,273,072.34	-
2	Cavalla	407075005	1,100,091.69	96,725.55	1,003,366.14	(278,625.55)	724,740.59	821,466.14	821,466.14	-
3	Firestone Liberia Inc	400184003	9,113,354.73	9,091,108.99	22,245.74	6,164.95	28,410.69	9,119,519.68	9,119,519.68	-
4	Golden Veroleum	426669005	65,962.19	-	65,962.19	(19,173.18)	46,789.01	46,789.01	46,789.01	-
5	Liberia Agriculture Company	400206007	4,734,096.80	55,488.58	4,678,608.22	37,130.69	4,704,493.90	4,771,227.49	4,759,982.48	11,245.01
6	Liberia Forest Products	420406002	45,765.29	43,680.42	2,084.87	7,792.33	(3,896.40)	53,557.62	39,784.02	13,773.60
7	Libinc Oil Palm Inc	418475005	118,488.52	86,913.78	31,574.74	11,337.85	19,151.24	129,826.37	106,065.02	23,761.35
8	Morris American Rubber Company	400807019	67,568.52	99,190.71	(31,622.19)	32,262.19	640.00	99,830.71	99,830.71	-
9	Salala Rubber Corporation	400587019	713,517.80	1,082,029.54	(368,511.74)	391,688.80	23,177.06	1,105,206.60	1,105,206.60	-
10	Sime Darby	421946019	588,323.33	871,765.20	(283,441.87)	211,599.89	(71,841.98)	799,923.22	799,923.22	-
11	The Liberia Company	414268005	193,233.40	-	193,233.40	(83,152.92)	110,080.48	110,080.48	110,080.48	-
	Total		17,679,797.65	11,759,188.17	5,920,609.48	650,702.01	6,522,531.53	18,330,499.66	18,281,719.70	48,779.96

Table 12 – Summary by company - Forestry

			Original template		Difference	Adjustments		Final amount		Difference
			A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
			Company	Agency		Company	Agency	Company	Agency	
	Company	TIN	USD	USD	USD	USD	USD	USD	USD	USD
1	Akewa Group of Companies	418307005	55,635.70	58,534.91	(2,899.21)	2,899.21	-	58,534.91	58,534.91	-
2	Alpha Logging & Wood Company	406805000	108,618.93	108,524.75	94.18	5.82	100.00	108,624.75	108,624.75	-
3	Atlantic Resources Limited	413236002	168,218.48	191,314.51	(23,096.02)	23,096.02	-	191,314.51	191,314.51	-
4	B&V Timber Company	407339002	114,749.83	148,498.17	(33,748.34)	(3,990.26)	(37,738.60)	110,759.57	110,759.57	-
5	Bargor & Bargor Enterprise Inc	404141007	50,086.05	119,142.03	(69,055.98)	35,730.64	(33,325.34)	85,816.69	85,816.69	-
6	Bassa Logging & Timber	407125002	59,207.21	117,707.21	(58,500.00)	-	(58,500.00)	59,207.21	59,207.21	-
7	Ecotimbers Liberia Limited	406543005	43,026.68	71,262.95	(28,236.27)	28,236.27	-	71,262.95	71,262.95	-
8	Ecowood Incorporated	409748007	371,141.32	376,055.81	(4,914.49)	(37.95)	(4,952.44)	371,103.37	371,103.37	-
9	EJ&J Enterprise	406835006	443,723.95	724,170.01	(280,446.06)	(79,956.37)	(360,402.43)	363,767.58	363,767.58	-
10	Euro Liberia Logging	405275007	1,601,000.00	3,218,932.65	(1,617,932.65)	18,182.65	(1,599,750.00)	1,619,182.65	1,619,182.65	-
11	Geblo Logging Inc	406824004	-	19,970.81	(19,970.81)	19,970.81	-	19,970.81	19,970.81	-
12	Global Logging Company	427375005	-	381,508.52	(381,508.52)	381,508.52	-	381,508.52	381,508.52	-
13	International Consultant Capital	406823008	9,248.30	1,419,641.60	(1,410,393.30)	(4,352.75)	(1,414,746.05)	4,895.55	4,895.55	-
14	Liberia Tree and Trading Company	407027019	1,523,288.14	378,950.59	1,144,337.55	13,127.41	1,157,464.96	1,536,415.55	1,536,415.55	-
15	Mandra Forestry Liberia Limited	421798001	10,930.74	14,117.92	(3,187.18)	3,187.18	-	14,117.92	14,117.92	-
16	Sun Yeun Corporation	409920004	197,577.52	225,763.31	(28,185.79)	25,785.79	(2,400.00)	223,363.31	223,363.31	-
17	Tarpeh Timber Corporation	407034007	85,627.45	227,543.42	(141,915.97)	75,435.92	(66,480.05)	161,063.37	161,063.37	-
18	Thunder Bird International Liberia	400419019	-	17,250.00	(17,250.00)	17,250.00	-	17,250.00	17,250.00	-
19	Companies below threshold		2,148.45	9,485.15	(7,336.70)	8,284.50	947.80	10,432.95	10,432.95	-
20	Pitsawers		-	207,484.05	(207,484.05)	-	-	-	207,484.05	(207,484.05)
	TOTAL		4,844,228.75	8,035,858.38	(3,191,629.62)	564,363.43	(2,419,782.15)	5,408,592.18	5,616,076.23	(207,484.05)

Table 13: Summary by company – Mining

No	Company	TIN	Original templates		Difference	Adjustments		Final Amounts		Difference
			A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
			Company	Agency	USD	USD	USD	USD	USD	Company
1	A.D.M.T Liberia	401762019	-	90,236.18	(90,236.18)	90,236.18	-	90,236.18	90,236.18	-
2	Afric Diam Company Ltd	425204009	251,446.72	249,821.21	1,625.51	-	1,625.51	251,446.72	251,446.72	-
3	African Gold Mining	428934008	-	110,000.00	(110,000.00)	110,000.00	-	110,000.00	110,000.00	-
4	Afro Minerals	407542002	24,698.42	6,276.47	18,421.95	-	18,411.95	24,698.42	24,688.42	10.00
5	Amlib United Minerals Ltd	400777004	335,866.03	309,475.43	26,390.60	(154,770.10)	(128,379.50)	181,095.93	181,095.93	-
6	Arcelor Mittal	404633007	9,492,373.26	6,675,742.77	2,816,630.49	(2,999,957.93)	(183,227.44)	6,492,415.33	6,492,515.33	(100.00)
7	Ascension Resources Ltd	416020019	-	62,739.89	(62,739.89)	62,739.89	-	62,739.89	62,739.89	-
8	Bea Mountain Corporation	404492004	411,527.15	606,261.11	(194,733.96)	(3,963.56)	(198,697.52)	407,563.59	407,563.59	-
9	Belle Resources Ltd/Salmec Resources	408163005	2,650.21	2,650.21	-	40,809.54	40,809.54	43,459.75	43,459.75	-
10	Bhp Billiton	404839004	11,956,170.02	11,924,271.23	31,898.79	(3,366.68)	28,538.19	11,952,803.34	11,952,809.42	(6.08)
11	Brown Stone Inc	426571005	-	25,000.00	(25,000.00)	25,000.00	-	25,000.00	25,000.00	-
12	Bukon Jedeh Resources Ltd	407565002	128,571.06	133,570.40	(4,999.34)	5,000.00	-	133,571.06	133,570.40	0.66
13	Charis Mineral Inc	428799003	-	25,000.00	(25,000.00)	27,940.00	2,940.00	27,940.00	27,940.00	-
14	China Union Investment (Liberia) Bong Mines Co Ltd	415979002/ 405308002	13,795,382.93	3,682,737.34	10,112,645.59	(32,328.63)	10,080,316.96	13,763,054.30	13,763,054.30	-
15	Fine Minerals International	411164004	-	20,584.32	(20,584.32)	20,584.32	-	20,584.32	20,584.32	-
16	Global Mineral Investment Llc	411498000	-	24,905.49	(24,905.49)	46,323.42	21,417.93	46,323.42	46,323.42	-
17	Golden Mass	415457006	137,562.62	137,562.62	-	-	-	137,562.62	137,562.62	-
18	Golden Vision Trading	NO TIN	-	-	-	-	-	-	-	-
19	Gryphon Minerals	427653005	-	89,306.00	(89,306.00)	89,306.00	-	89,306.00	89,306.00	-
20	Hamana International	426419009	21,057.93	-	21,057.93	-	21,057.93	21,057.93	21,057.93	-
21	Hummingbird Resources Ltd	407712005	490,419.75	331,198.75	159,221.00	59,481.00	218,702.00	549,900.75	549,900.75	-
22	International Business Exchanges Investment Development Corporation	416277001	-	51,975.00	(51,975.00)	51,975.00	-	51,975.00	51,975.00	-
23	Iron Resources Limited	429720001	-	50,117.39	(50,117.39)	50,117.39	-	50,117.39	50,117.39	-
24	Kbl Liberia Mining Company	411610004	-	37,500.00	(37,500.00)	37,500.00	-	37,500.00	37,500.00	-
25	Kbl Liberia Mining Company	404672002	40,038.84	52,370.30	(12,331.47)	12,898.50	567.03	52,937.34	52,937.34	-
26	Konblo Bumi Inc	408469007	504,955.61	557,291.59	(52,335.98)	52,335.98	-	557,291.59	557,291.59	-
27	Massa Investment Corporation	409886019	266.03	20,000.00	(19,733.97)	31,386.82	11,441.99	31,652.85	31,441.99	210.86
28	Middle Island Resources	428320000	-	-	-	142,334.15	142,334.15	142,334.15	142,334.15	-

29	Pedra Mining	405018004	85,786.11	-	85,786.11	-	85,786.11	85,786.11	85,786.11	-
30	Planet Minerals Limited	500030931	83,584.93	-	83,584.93	(51,975.00)	31,609.93	31,609.93	31,609.93	-
31	Putu Iron Ore Mining Inc.	408335019	6,850,500.59	6,858,967.41	(8,466.82)	56,423.63	47,956.81	6,906,924.22	6,906,924.22	-
32	Royal Company Limited	405571005	294,045.41	289,545.41	4,500.00	-	4,500.00	294,045.41	294,045.41	-
33	Sinoe Exploration	418500000	78,637.73	116,680.23	(38,042.50)	-	(38,052.50)	78,637.73	78,627.73	10.00
34	Southern Cross	428949005	-	20,400.00	(20,400.00)	20,400.00	-	20,400.00	20,400.00	-
35	Spri Group Africa Ltd	426735008	-	25,000.00	(25,000.00)	25,000.00	-	25,000.00	25,000.00	-
36	Star Diamond Company	421182019	30,195.07	25,000.00	5,195.07	-	5,195.07	30,195.07	30,195.07	-
37	Superior Mineral Resources Ltd	427361004	-	32,425.00	(32,425.00)	32,425.00	-	32,425.00	32,425.00	-
38	Task Investment Ltd	426766019	-	25,000.00	(25,000.00)	27,477.93	2,477.93	27,477.93	27,477.93	-
39	Thacket Mining Inc	424834009	-	76,433.95	(76,433.95)	76,433.95	-	76,433.95	76,433.95	-
40	The Diamond Star Plus	428772008	33,515.60	25,000.00	8,515.60	-	8,515.60	33,515.60	33,515.60	-
41	Trade Right	411382001	5,000.00	-	5,000.00	-	5,000.00	5,000.00	5,000.00	-
42	Treco Mining	418134003	-	66,417.80	(66,417.80)	66,417.80	-	66,417.80	66,417.80	-
43	Vbg-Vale Bmgr Liberia Ltd	411625001	-	91,150.00	(91,150.00)	91,150.00	-	91,150.00	91,150.00	-
44	Voila International Inc	404402005	-	74,904.50	(74,904.50)	74,904.50	-	74,904.50	74,904.50	-
45	West Africa Gold And Diamond	402254009	90,179.01	25,000.00	65,179.01	-	65,179.01	90,179.01	90,179.01	-
46	West African Resources Co. Ltd	427493008	-	55,201.00	(55,201.00)	55,201.00	-	55,201.00	55,201.00	-
47	West Peak Iron Ltd	429244005	123,583.38	123,583.88	(0.50)	-	-	123,583.38	123,583.88	(0.50)
48	Winestock Development Ltd	425748009	-	45,740.33	(45,740.33)	45,740.33	-	45,740.33	45,740.33	-
49	Youssef Diamond Comapany Limited	408342007	161,815.68	225,675.19	(63,859.51)	63,859.51	-	225,675.19	225,675.19	-
50	Consolidated Brokers' License		-	78,000.00	(78,000.00)	-	-	-	78,000.00	(78,000.00)
51	Consolidated Class B Licenses		-	125,000.00	(125,000.00)	-	-	-	125,000.00	(125,000.00)
52	Consolidated Class C License		-	75,600.00	(75,600.00)	-	-	-	75,600.00	(75,600.00)
53	Consolidated Gold Dealers' Licenses		-	120,000.00	(120,000.00)	-	-	-	120,000.00	(120,000.00)
54	Consolidated Prospecting Licenses		-	4,625.00	(4,625.00)	-	-	-	4,625.00	(4,625.00)
55	Other Companies below the materiality threshold		23,894.73	45,727.03	(21,832.30)	-	-	23,894.73	45,727.03	(21,832.30)
	Total		45,453,724.81	33,927,670.43	11,526,054.38	(1,654,960.06)	10,296,026.68	43,798,764.75	44,223,697.12	(424,932.36)

Table 14: Summary by company – Oil

		Original templates		Difference	Adjustments		Final Amounts		Difference	
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G	
		Company	Agency		Company	Agency	Company	Agency		
	TIN	USD	USD	USD	USD	USD	USD	USD	USD	
1	African Petroleum	426180006	1,997,374.00	1,371,032.40	626,341.60	400.00	626,741.60	1,997,774.00	1,997,774.00	-
2	Anadarko Liberia	414132006	1,684,002.38	1,678,752.38	5,250.00	-	5,250.00	1,684,002.38	1,684,002.38	-
3	Anadarko Liberia Block 10	421399000	2,323,343.93	1,484,539.31	838,804.62	-	838,804.62	2,323,343.93	2,323,343.93	-
4	Chevron B	425605003	8,647,742.43	-	8,647,742.43	(200,000.00)	8,447,742.43	8,447,742.43	8,447,742.43	-
5	Chevron C	425606000	8,647,742.43	-	8,647,742.43	(200,000.00)	8,447,742.43	8,447,742.43	8,447,742.43	-
6	Chevron D	425607006	8,647,742.43	-	8,647,742.43	(200,000.00)	8,447,742.43	8,447,742.43	8,447,742.43	-
7	Chevron Liberia	425604007	1,984,587.98	-	1,984,587.98	(927.74)	1,983,660.24	1,983,660.24	1,983,660.24	-
8	National Oil Company	404154001	3,473,714.45	881,526.85	2,592,187.60	(2,364,587.60)	(2,400.00)	1,109,126.85	879,126.85	230,000.00
9	Oranto Petroleum	413412005	-	15,005,418.34	(15,005,418.34)	15,005,418.34	-	15,005,418.34	15,005,418.34	-
10	Peppercoast	403781002	234,430.76	464,520.83	(230,090.07)	230,090.07	-	464,520.83	464,520.83	-
	Total		37,640,680.79	20,885,790.11	16,754,890.68	12,270,393.07	28,795,283.75	49,911,073.86	49,681,073.86	230,000.00

Table 15: Summary of taxes and fee by tax code

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company USD	Agency USD	USD	Company USD	Agency USD	Company USD	Agency USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	22,529,121.21	12,529,645.33	9,999,475.88	523.12	9,999,999.00	22,529,644.33	22,529,644.33	-
2	Contribution via GOL to University Depts (UL etc.)	1,454,875.00	1,580,000.00	(125,125.00)	100,100.00	(255,025.00)	1,554,975.00	1,324,975.00	230,000.00
3	Annual Social Contribution (County & Community)	7,652,931.03	4,401,228.77	3,251,702.26	(3,216,702.26)	35,000.00	4,436,228.77	4,436,228.77	-
4	Corporate Profits Tax / Turnover Tax	6,767,251.92	21,835,573.83	(15,068,321.91)	17,829,128.49	2,760,806.58	24,596,380.41	24,596,380.41	-
5	Import Levy	605,710.18	715,086.06	(109,375.88)	350,829.37	241,452.83	956,539.55	956,538.89	0.66
6	Excise Tax	62,765.66	70,730.70	(7,965.04)	95,149.90	87,184.86	157,915.56	157,915.56	-
7	GST	515,507.42	390,003.81	125,503.61	125,218.04	250,721.65	640,725.46	640,725.46	-
8	ECOWAS Trade Levy (ETL)	888,599.04	892,546.16	(3,947.12)	(37,332.60)	(40,330.72)	851,266.44	852,215.44	(949.00)
9	Pre-Shipment / Destination Inspection (GOL's share)	17,422.62	16,860.84	561.78	1,472.25	2,034.03	18,894.87	18,894.87	-
10	Customs User Fees	2,126,883.91	1,110,247.41	1,016,636.50	(693,663.50)	324,387.38	1,433,220.41	1,434,634.79	(1,414.38)
11	Administrative fees	31,808.55	27,645.16	4,163.39	(1,554.30)	2,609.09	30,254.25	30,254.25	-
(a)	Business Registration	37,675.50	213,212.56	(175,537.06)	193,338.94	18,493.79	231,014.44	231,706.34	(691.90)
(b)	Article of Incorporation	1,470.00	3,227.00	(1,757.00)	2,327.00	570.00	3,797.00	3,797.00	-
(c)	Operational / Professional License	50,895.84	33,888.08	17,007.76	(16,076.04)	931.71	34,819.80	34,819.80	-
(d)	Vehicle Registration	360,433.93	373,347.93	(12,914.00)	154,729.00	141,585.00	515,162.93	514,932.93	230.00
(e)	Resident Permits	272,489.67	248,655.00	23,834.67	13,075.33	36,910.00	285,565.00	285,565.00	-
(f)	Fire Certificate	1,441.38	1,065.87	375.51	(58.96)	316.55	1,382.42	1,382.42	-
(g)	Work Permits	176,690.00	135,100.00	41,590.00	51,660.00	93,250.00	228,350.00	228,350.00	-
12	Dividends to GOL	35,971.27	2,323.14	33,648.13	2,323.14	35,971.27	38,294.41	38,294.41	-
13	GOL Fines	975,641.64	134,608.23	841,033.42	69,877.64	911,260.06	1,045,519.28	1,045,868.28	(349.00)
14	Personal Income Withholding	8,798,871.36	7,972,171.90	826,699.46	232,802.66	1,059,591.92	9,031,674.02	9,031,763.82	(89.80)
15	Non-Resident Withholding	3,124,032.11	758,845.55	2,365,186.56	192,816.15	2,558,002.71	3,316,848.26	3,316,848.26	-
16	Board Fees Withholding	1,500.00	-	1,500.00	-	1,500.00	1,500.00	1,500.00	-
17	Withholding on Payments to Third Parties for	2,040.00	-	2,040.00	(2,040.00)	-	-	-	-
(a)	Rent / Lease	153,720.75	118,038.37	35,682.38	(11,167.79)	24,645.60	142,552.96	142,683.97	(131.01)

(b)	Interest	-	9,563.38	(9,563.38)	-	(9,563.38)	-	-	-	
(c)	Dividends	-	-	-	-	-	-	-	-	
(d)	Professional services	50,147.72	55,710.66	(5,562.94)	2,442.49	(3,120.45)	52,590.21	52,590.21	-	
(e)	Contract Services	4,855,313.95	1,540.64	4,853,773.31	(3,630,099.30)	1,223,674.01	1,225,214.65	1,225,214.65	-	
(f)	Withholding Tax Other	18,389,885.46	11,490.40	18,378,395.06	(313,387.68)	18,065,007.38	18,076,497.78	18,076,497.78	-	
Sector Specific										
18	Surface Rental	3,324,482.23	3,296,418.80	28,063.43	(156,064.76)	(118,142.83)	3,168,417.47	3,178,275.97	(9,858.50)	
19	Minerals License fees:-	25,677.00	53,177.00	(27,500.00)	27,500.00	-	53,177.00	53,177.00	-	
(a)	Class (A, B, C) License	30,000.00	700,672.52	(670,672.52)	224,500.00	(230,947.52)	254,500.00	469,725.00	(215,225.00)	
(b)	Broker License	9,000.00	78,000.00	(69,000.00)	(1,500.00)	4,500.00	7,500.00	82,500.00	(75,000.00)	
(c)	Dealer License	190,000.00	355,000.00	(165,000.00)	101,750.00	41,750.00	291,750.00	396,750.00	(105,000.00)	
(d)	Fine Precious Mineral License	5,000.00	-	5,000.00	-	5,000.00	5,000.00	5,000.00	-	
(e)	Exploration License Fees	452,012.72	95,383.56	356,629.16	(260,508.03)	96,121.13	191,504.69	191,504.69	-	
(f)	Mining Concession	10,000.00	32,500.00	(22,500.00)	2,500.00	(5,000.00)	12,500.00	27,500.00	(15,000.00)	
20	Royalty	10,684,922.49	392,751.39	10,292,171.10	55,101.66	10,343,647.19	10,740,024.15	10,736,398.58	3,625.57	
21	Mineral Dev.t & Research Fund (pd to MLME only)	150,000.00	354,345.00	(204,345.00)	(50,000.00)	(254,345.00)	100,000.00	100,000.00	-	
22	Scientific Research Fund	150,000.00	-	150,000.00	(150,000.00)	-	-	-	-	
23	Small Scale Miners payments (consolidated)	-	-	-	-	-	-	-	-	
24	Brokers payments (consolidated)	-	-	-	-	-	-	-	-	
25	Dealers payment (consolidated)	-	-	-	-	-	-	-	-	
26	Export tax	109,937.68	2,188.78	107,748.90	(103,633.32)	4,215.58	6,304.36	6,404.36	(100.00)	
27	Rubber/Oil Palm Development Fund	-	-	-	-	-	-	-	-	
28	Land Resource Tax	-	-	-	-	-	-	-	-	
29	Rubberwood Products -	-	-	-	-	-	-	-	-	
(a)	Local Collections	-	150.00	(150.00)	150.00	-	150.00	150.00	-	
(b)	Export Collections	-	-	-	-	-	-	-	-	
30	Rubber sales tax	217,092.50	3,080,141.85	(2,863,049.35)	687,711.49	(2,175,337.86)	904,803.99	904,803.99	-	
31	Block Inspection Fees	-	2,750.00	(2,750.00)	-	(2,750.00)	-	-	-	
32	Contract Administration Fee	5,600.00	17,250.00	(11,650.00)	8,400.00	(3,250.00)	14,000.00	14,000.00	-	
33	Waybill Fee	18,600.00	19,200.00	(600.00)	15,000.00	14,400.00	33,600.00	33,600.00	-	
34	Phyto Sanitary Fee	4,900.00	6,400.00	(1,500.00)	150.00	(1,350.00)	5,050.00	5,050.00	-	
35	Area Fee	1,750,055.00	1,512,980.00	237,075.00	(250,675.00)	(13,600.00)	1,499,380.00	1,499,380.00	-	
36	Stumpage Fee	599,570.05	515,100.81	84,469.24	154,169.80	238,639.04	753,739.85	753,739.85	-	
37	Auction Fee	-	-	-	-	-	-	-	-	

38	Forest Product Fee (processed materials)	156,530.17	362,737.61	(206,207.44)	730,540.12	524,332.68	887,070.29	887,070.29	-
39	Sawmill Permit Fees	2,500.00	2,500.00	-	-	-	2,500.00	2,500.00	-
40	Chainsaw Lumber Fees (Pit Sawyers)	1,500.00	1,819,433.16	(1,817,933.16)	449.11	(1,610,000.00)	1,949.11	209,433.16	(207,484.05)
41	Bid Premium	102,250.00	1,993,450.50	(1,891,200.50)	396,250.00	(1,494,950.50)	498,500.00	498,500.00	-
42	Timber Export Licence Fees	8,322.60	364,381.16	(356,058.56)	(5,722.60)	(361,781.16)	2,600.00	2,600.00	-
43	Log Export Fees	785,753.43	520,999.29	264,754.14	(498,743.97)	(233,989.83)	287,009.46	287,009.46	-
44	Non Timber Forest Products -	150.00	600.00	(450.00)	600.00	150.00	750.00	750.00	-
(a)	Local Collections	-	-	-	-	-	-	-	-
(b)	Export collections	90,890.20	13,083.77	77,806.43	(77,806.43)	-	13,083.77	13,083.77	-
45	Chain of Custody Management Fee (PSI)	556,197.95	75,829.29	480,368.66	136,600.55	616,969.21	692,798.50	692,798.50	-
46	Research Vessels Tonnage Tax	132,775.00	-	132,775.00	-	132,775.00	132,775.00	132,775.00	-
47	Mobile Offshore Drilling Unit Certification Fees	-	100,000.00	(100,000.00)	-	(100,000.00)	-	-	-
48	Supply Vessel Annual Tonnage Tax	-	-	-	-	-	-	-	-
49	Inspection Fees	1,800.00	12,750.00	(10,950.00)	-	(10,950.00)	1,800.00	1,800.00	-
50	Permit Fees for Vessel Crew	22,000.00	33,775.00	(11,775.00)	-	(11,775.00)	22,000.00	22,000.00	-
51	Casualty Investigation Fees	1,500.00	10,350.00	(8,850.00)	-	(8,850.00)	1,500.00	1,500.00	-
52	Reflag Fees	-	-	-	-	-	-	-	-
53	EIA:Iron Ore: Industrial	7,000.00	25,500.00	(18,500.00)	13,500.00	-	20,500.00	25,500.00	(5,000.00)
54	EIA:Gold: Class A	30,000.50	27,500.00	2,500.50	4,999.50	7,500.00	35,000.00	35,000.00	-
55	EIA:Gold: Class B	-	-	-	-	-	-	-	-
56	EIA:Gold: Class C	-	-	-	-	-	-	-	-
57	EIA:Diamond: Class A	-	20,500.00	(20,500.00)	20,500.00	-	20,500.00	20,500.00	-
58	EIA:Diamond: Class B	-	-	-	-	-	-	-	-
59	EIA:Diamond: Class C	30,000.00	-	30,000.00	(30,000.00)	-	-	-	-
60	EIA:Bitrite	-	-	-	-	-	-	-	-
61	EIA:Offshore Oil	30,000.00	-	30,000.00	-	30,000.00	30,000.00	30,000.00	-
62	EIA:Seismic Survey	2,500.00	-	2,500.00	-	2,500.00	2,500.00	2,500.00	-
63	EIA:Rock Quarry: Large	-	-	-	-	-	-	-	-
64	EIA:Rock Quarry: Medium	-	-	-	-	-	-	-	-
65	EIA:Timber Sale Contract	-	-	-	-	-	-	-	-
66	EIA:Private Use Permit: < 50k hectares	-	12,500.00	(12,500.00)	12,500.00	-	12,500.00	12,500.00	-
67	EIA:Private Use Permit: > 50k hectares	-	11,225.00	(11,225.00)	11,225.00	-	11,225.00	11,225.00	-
68	EIA:Forestry Management Contract: Large	-	-	-	-	-	-	-	-
69	EIA:Forestry Management Contract: Medium	-	-	-	-	-	-	-	-

70	EIA:Wood Processing: Large	-	-	-	-	-	-	-	-	-
71	EIA:Wood Processing: Medium	-	-	-	-	-	-	-	-	-
72	EIA:Wood Processing: Small	-	-	-	-	-	-	-	-	-
73	Aviation Development Fees	-	-	-	-	-	-	-	-	-
74	Aircraft Inspection Fees	14,850.00	1,400.00	13,450.00	1,400.00	14,850.00	16,250.00	16,250.00	-	-
75	Temporary Air Service Permit	-	-	-	-	-	-	-	-	-
76	Land Permit Fees	455.00	-	455.00	(455.00)	-	-	-	-	-
77	Oil License Fees	370,622.00	-	370,622.00	-	370,622.00	370,622.00	370,622.00	-	-
78	Social Welfare Contribution	2,832,988.60	1,300,000.00	1,532,988.60	(1,450,000.00)	69,215.00	1,382,988.60	1,369,215.00	13,773.60	-
79	Annual Training	919,904.35	883,663.70	36,240.65	100,000.00	112,479.30	1,019,904.35	996,143.00	23,761.35	-
80	Hydrocarbon Development Fund	1,057,679.00	875,000.00	182,679.00	-	182,679.00	1,057,679.00	1,057,679.00	-	-
81	NOCAL / GOL Production shares under PSA	-	-	-	-	-	-	-	-	-
82	Attendance fees	156,813.02	32,000.00	124,813.02	-	124,813.02	156,813.02	156,813.02	-	-
83	Rural Energy fund	200,000.00	200,000.00	-	-	-	200,000.00	200,000.00	-	-
84	NOCAL Others**	259,608.00	-	259,608.00	-	259,608.00	259,608.00	259,608.00	-	-
85	Rubber Wood Chips	-	-	-	-	-	-	-	-	-
86	Logs	15,986.91	-	15,986.91	(15,986.91)	-	-	-	-	-
87	Stevedoring Tariff	3,177.14	-	3,177.14	-	3,177.14	3,177.14	3,177.14	-	-
88	Storage Tariff	45,344.64	36,603.50	8,741.14	(8,741.14)	-	36,603.50	36,603.50	-	-
89	Auxiliary Rates	6,975.00	7,485.00	(510.00)	510.00	-	7,485.00	7,485.00	-	-
90	General Cargo	-	-	-	-	-	-	-	-	-
91	Towage	-	-	-	-	-	-	-	-	-
92	Pilotage	-	-	-	-	-	-	-	-	-
93	Mooring & Unmooring	-	-	-	-	-	-	-	-	-
94	Contribution Directly to University	-	85,000.00	(85,000.00)	-	(85,000.00)	-	-	-	-
95	Other Administrative Fees	1,270.00	513,571.90	(512,301.90)	506,961.90	(5,360.00)	508,231.90	508,211.90	20.00	-
(a)	GIS Map(s)	-	10,000.00	(10,000.00)	-	(10,000.00)	-	-	-	-
(b)	D cards fees / LTA fees	3,960.00	4,035.00	(75.00)	350.00	275.00	4,310.00	4,310.00	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-	-
(d)	Others*	65,972.98	1,095,866.73	(1,029,893.75)	204,494.11	(836,644.64)	270,467.10	259,222.09	11,245.01	-
142208	Ministry of Agric	100.00	-	100.00	(100.00)	-	-	-	-	-
141505	Miscellaneous forestry fees	22,608.72	-	22,608.72	(22,608.72)	-	-	-	-	-
142205	Miscellaneous forestry fees	500.00	-	500.00	(500.00)	-	-	-	-	-
	TOTAL	105,618,432.01	74,608,507.09	31,009,924.92	11,830,498.44	43,194,059.82	117,448,930.45	117,802,566.90	(353,636.45)	

Payments to APM Terminal and NPA

APM terminals have a concession agreement with the NPA giving them the “right and obligation to finance, design, construct and maintain the improvements and equipment and to provide operations of container and general cargo handling in the concession area and marine services at the port”.

In performing the operations of the agreement, APM Terminals receives payments from extractive Companies, out of which it makes disbursements per the terms of the agreement to the NPA. The NPA keeps a portion of amounts received from APM Terminals for its own operations and pays a portion to the Government through the MoF.

Both NPA and APM Terminals submitted templates showing amounts received directly from the companies. However, the amounts on NPA's templates did not agree to those on APM Terminals' and vices versa and the Companies themselves did not include payments to NPA or APM Terminals in their templates. Furthermore, neither of them included flag receipts for the amounts disclosed and the MoF did not provide templates for amounts it received from NPA. It was therefore impossible to trace these payments to the MoF database or reconcile with the companies' information. We therefore did not include them in the reconciliation process but show them separately in tables 16a and 16b below.

The total amount on NPA template is US\$748,578.25 while total amount on APM Terminals template is US\$497,311.80

Table 16a: Payments to NPA

Sector	NPA USD
Agriculture	708,922.48
Forestry	36,956.77
Mining	2,699.00
Oil	-
Total	748,578.25

Table 16b: Payments to APM Terminals Liberia Limited

Sector	APM Terminals
	USD
Agriculture	260,780.00
Forestry	44,702.00
Mining	191,829.80
Oil	-
Total	497,311.80

Revenue Tracking

The TOR required us to perform the following procedures under revenue tracking:

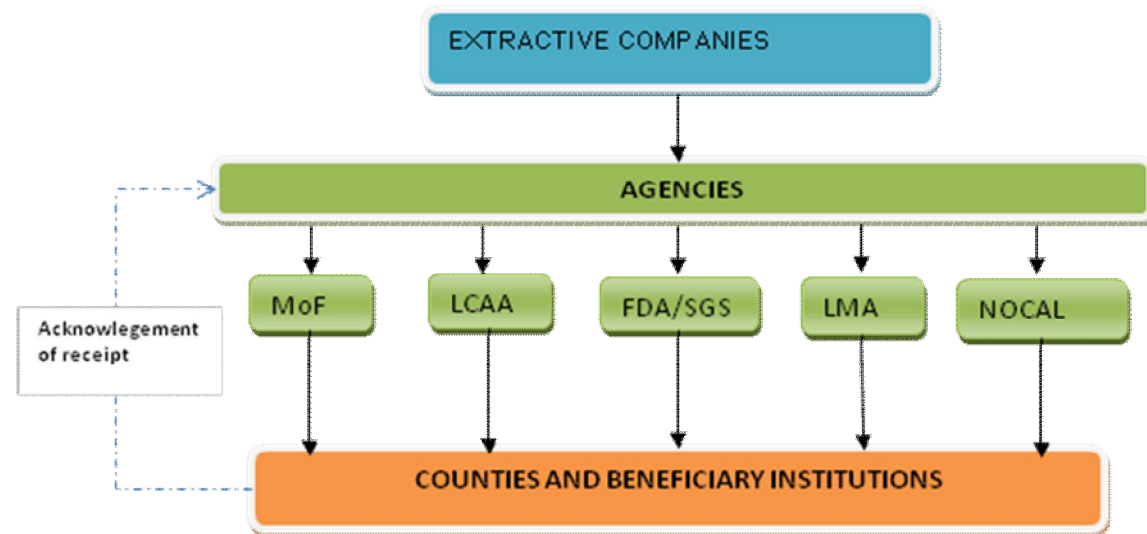
- Conduct a mapping exercise of the flow of revenue from the Extractive Industries/Companies to Government Agencies or special accounts and the national consolidated revenue account.
- Design a revenue tracking template for line ministries and Agencies at different stages of the value chain - flow of funds.
- A mapping of the flow of revenues from line ministries and Agencies and the budget and other special accounts to expenditure units/cost centres or projects.
- Review the extent to which revenue from the extractive industry can be linked to public investments/expenditures.
- Identify areas in which reconciliation is feasible, i.e. there is perfect symmetry between the paying and receiving entities, and areas in which only a unilateral disclosure by the receiving or disbursing entity is necessary.

As stated under Section 4 (5) of the Public Financial Management Act of 2009 of the Republic of Liberia, “the balances of all the public funds of the Republic of Liberia are to be included in the Consolidated Fund under the oversight of the Legislature and managed and executed by the Minister, save for exceptions granted under Section 28.5 of this Act. The Minister has the authority to manage the Consolidated Fund to allow for an effective and efficient cash management”.

The contributions by the Companies therefore lose their identity once they are deposited into the consolidated fund. Their use can therefore not be tracked to public investment/expenditure or to expenditure units/cost centres or projects. However, there are specific contributions by the Companies which are meant to be applied to certain counties or institutions for social development. Our revenue tracking activity therefore focused on that.

Diagram 1 below illustrates the flow of revenue from the extractive Companies to Government Agencies and onward disbursement by Agencies to beneficiaries.

Diagram 1 – flow of funds



Payments are made by the Companies to various Government Agencies. Mostly, the Social Development Fund (SDF) office at the MoF receives funds from the Agencies and Companies. The SDF office ascertains the expected receipts from the Companies based on the terms of their concession contracts. It is thus able to compare actual receipts to expected receipts from the extractive Companies. The same concession contracts determine how much funds are disbursed to beneficiary counties. Disbursements are made through cheque payments written in the names of the beneficiary counties. The SDF office provided photocopies of cheques made out in the name of the Counties and photocopies of ID cards of County representatives who received the cheques. However, we were unable to verify whether the amounts actually reached the Counties and beneficiary institutions.

The other Agencies however, only completed the Revenue Tracking template attested by the Head of the Agency, detailing amounts received from the extractive Companies and how the amount was disbursed. We were unable to ascertain whether the monies amounting to about US\$2,225,547 reached the ultimate beneficiary counties or organisations because the Agencies could not produce any receipt or other forms of acknowledgement.

The National Benefit Sharing Trust Board (NBSTB) is expected to receive funds from the MoF and disburse same to the various forest affected communities in Liberia. In their response to request from LEITI for information regarding funds received for the year under review, the Secretary of the Board stated that they have not received any funds since the establishment of the Board from the Ministry of Finance on behalf of the various forest affected communities.

The NBSTB noted that per their unofficial calculation they are due an amount of US\$755,449.50 annually for the various forest affected communities found around the seven Forestry Management Contracts (FMCs) and an additional US\$22,500 annually for the various forest affected communities found around the twelve Timber Sale Contracts (TSCs). These amounts represent their 30% of Land Rental Fees of which 5% is supposed to be used by the Board as administrative cost of managing the fund. The Ministry of Finance, however was not aware of any amount due to the NBSTB. As no amount was received by the NBSTB in the period under review, they do not form part of the revenue tracking procedures for this 4th EITI Report for Liberia.

We present in the tables 17 to 20 and charts 6 to 8 below details of payments by extractive Companies to Government Agencies, receipts declared by those Government Agencies as well as subsequent disbursements of those amounts to beneficiary counties and organisations.

Total amount paid by extractive companies during the period amount to US\$12,144,546.60. The Agencies however, confirmed receiving US\$12,044,546.60. The difference of US\$100,000.00 was due to US\$300,000.00 paid by African Petroleum to NOCAL for which NOCAL paid only US\$200,000.00 to the MoF.

Out of the US\$12,044,546.60 received by the Agencies, US\$10,156,546.60 was disbursed to the beneficiary Counties and Institutions while US\$1,888,000.00 was used by the Agencies for various training programmes.

Table 17 – Flow of revenue from Companies through to beneficiaries

Company	Amount paid by company	Agency	Amount received by Agency	Beneficiary	Amount disbursed to beneficiary	Difference accounted for	Difference not accounted for	Note
China Union	3,500,000.00	Ministry of Finance /DFC/ SDF	3,500,000.00	Bong Margibi Montserrado Total	1,750,000.00 875,000.00 875,000.00 3,500,000.00	-	-	
BMC Scraps	331,000.00	Ministry of Finance/SDF	331,000.00	Bong	331,000.00	-	-	
China Union	150,000.00	MoF/SDF/UL	150,000.00	Bong Margibi Montserrado	50,000.00 50,000.00 50,000.00	-	-	
Arcelor Mittal	3,000,000.00	Ministry of Finance	3,000,000.00	Bong Grand Bassa Nimba Total	500,000.00 1,000,000.00 1,500,000.00 3,000,000.00	-	-	
BHP Billiton*	400,000.00	Ministry of Finance	400,000.00	Bong Grand Bassa Nimba Total	133,333.00 133,333.00 133,334.00 400,000.00	-	-	
African Petroleum	300,000.00	Ministry of finance	200,000.00	Sinoe Grand Kru Total	150,000.00 50,000.00 200,000.00		100,000.00	MoF records indicate that they received 200,000 from NOCAL.
African Petroleum	934,071.60	NOCAL	934,071.60	University of Liberia Surface Rental Total	150,000.00 214,071.60 364,071.60	570,000.00	-	Difference used as follows: Annual Training (200,000), Hydrocarbon Development (250,000) and Attendance Fee (120,000)

Company	Amount paid by company	Agency	Amount received by Agency	Beneficiary	Amount disbursed to beneficiary	Difference accounted for	Difference not accounted for	Note
Anadarko	700,000.00	Ministry of Finance	700,000.00	River Cess Montserrado Cape Mount Total	250,000.00 150,000.00 300,000.00 700,000.00	-	-	
Anadarko	2,223,850.00	NOCAL	2,223,850.00	University of Liberia Lands, Mines & Energy Surface Rental Total	375,000.00 200,000.00 430,850.00 1,005,850.00	1,218,000.00	-	Used for Annual Training (550,000), Hydrocarbon Development (625,000) and Attendance Fee (43,000)
Anadarko	156,875.00	LMA	156,875.00	Mobile Drilling Unit Permit for Vessel Crew Casualty Investigation Fees Reflagging Total	100,000.00 12,750.00 33,775.00 10,350.00 156,875.00	-	-	
Peppercoast (Broadway)	448,750.00	NOCAL	448,750.00	University of Liberia Social Development Fund Surface Rental Total	75,000.00 150,000.00 123,750.00 348,750.00	100,000.00	-	Difference used for Annual Training (100,000).
Total	12,144,546.60		12,044,546.60		10,156,546.60	1,888,000.00	100,000.00	

Chart 6: Portion of payment by companies

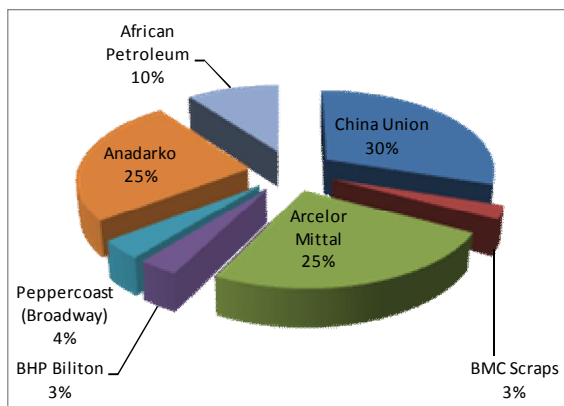


Chart 7: Receipts by Agencies

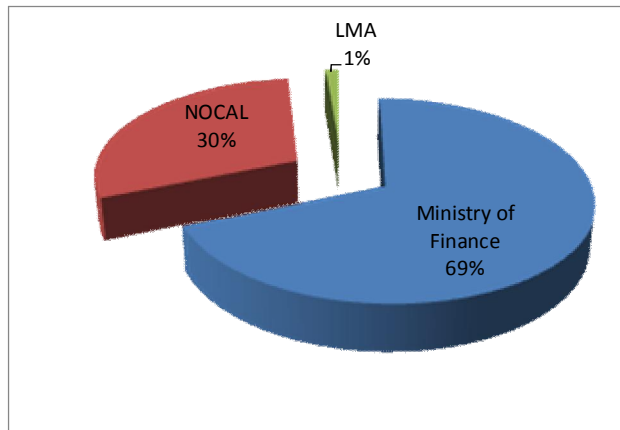


Table 18: Amounts paid by Companies

Company	Amount USD
China Union	3,500,000.00
BMC Scraps	331,000.00
Anadarko	3,080,725.00
Arcelor Mittal	3,000,000.00
African Petroleum	934,071.60
Peppercoast (Broadway)	448,750.00
BHP Billiton	400,000.00
African Petroleum	300,000.00
Total	12,144,546.60

Table 19: Amounts received by Agencies

Agency	Amount USD
LMA	156,875.00
Ministry of Finance	8,281,000.00
NOCAL	3,606,671.60
Total	12,044,546.60

The total amounts received by each of the Government Agencies are shown in table 19 above. The information is also presented in chart 7 on the left. The highest amount received by an Agency is a total of US\$8,281,000 through its SDF office of MoF.

Chart 8: Portion of receipts per beneficiary

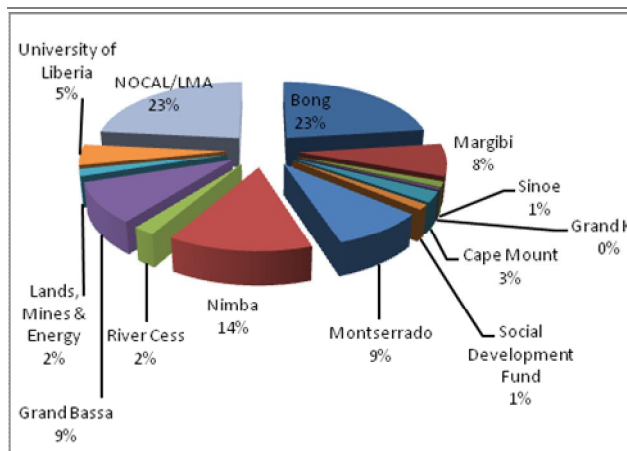


Table 20: Amounts received by beneficiaries

Beneficiary	Amount USD
NOCAL / LMA	2,813,546.60
Bong county	2,764,333.00
Nimba	1,633,334.00
Grand Bassa	1,133,333.00
Montserrado	1,075,000.00
Margibi county	925,000.00
University of Liberia	600,000.00
River Cess	250,000.00
Lands, Mines & Energy	200,000.00
Cape Mount	300,000.00
Sinoe	150,000.00
Social Development Fund	150,000.00
Grand Kru	50,000.00
Total	12,044,546.60

Beneficiary counties and organisations of funds disbursed by the MoF and other Agencies are listed in table 20 above. The proportion of receipts is also illustrated in chart 8 on the left. The highest individual beneficiary county is Bong County and the highest beneficiary institution is NOCAL.

Amounts Due Reconciliation

The Terms of Reference required that we compare both “amounts due” and “amounts paid” per the Companies’ templates to those reported by the Agencies for the year under review. We found from our enquiries that the determination of “amount due” was not consistent within the industry. There were differences between the Companies and Agencies for a number of the tax codes. Some of the Companies contacted informed us that they determined the “amount due” based on the invoices submitted to them by the relevant Government Agencies or departments. Others like the MoF determined the “amount due” as the actual amount paid.

The “amounts due” can be categorised into fixed and variable components. The fixed components can be directly inferred from the various concession agreements/contracts while the variable element need to be derived from calculations based on actual production, which requires a performance audit to ascertain.

After considering the various Agencies and reviewing their declarations of amounts due as well as other reports and literature on the subject we concluded that the determination of “amount due” for contract administration fee, area fee and bid premium were the only areas that can be carried out without performing a production audit of the Companies. Stumpage fee and coupe inspection fee for example depended on specific considerations including the tree species within the concession area which would require a comprehensive production audit. We therefore decided to limit our procedures on “amount due” to the Forestry sector and to compare the Companies’ declaration to those of the FDA and our calculations with respect to the three (3) tax categories mentioned above.

Firstly, we obtained the concession contracts for each of the companies in the Forestry sector and extracted their contract area sizes in hectares and multiplied by the land rental bid for their bid premium due. We further extracted from the FDA Ten Core Regulations the annual contract administration fee and the area fee per hectare on both Forest Management Contracts and (FMC) and Timber Sale Contracts (TSC). The area fees per hectare were then applied on the various area sizes as contained in the individual contracts to determine the area fee per Company.

From the GAC’s report he indicated “amount due” from 11 Forestry Companies as US\$10,554,416.23. SGS also, working in collaboration with the FDA calculated the “amount due” for 14 Forestry Companies as US\$13,018,801 while the FDA itself arrived at US\$ 12,688,636.82. Our computations, using the same companies as used by the SGS and the FDA produced a total of US\$14,541,964.22 for the fixed elements on the “amount due”.

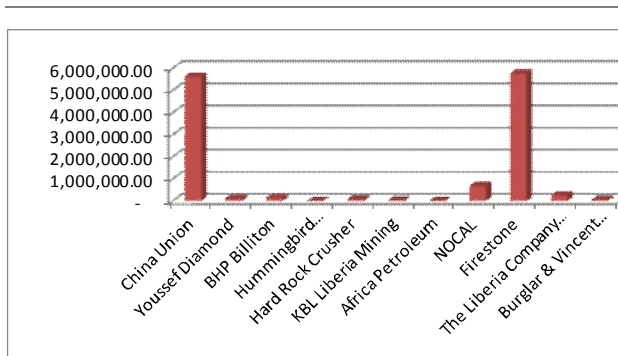
Our procedures revealed differences of US\$12,413,986.82 in amounts due as declared by the Companies in the Forestry sector and the FDA. There is also a total difference of US\$14,267,314.22 between what the Companies declared and our calculations.

Details are shown in table 21 below

Table 21: Amount due - Summary by company- (Forestry sector)

No.	Name of company	TIN	Company	Agency (FDA)	Reconciler Computation	Company vrs Agency	Difference Agency vrs Reconciler	Company vrs Reconciler
			A	B	C	D=A-B	E=B-C	F=A-C
			USD	USD	USD	USD	USD	USD
1	Akewa Group of Companies	418307005	33,250.00	33,250.00	33,250.00	-	-	-
2	Alpha Logging & Wood Company	406805000	1,000.00	1,497,462.00	1,497,462.00	(1,496,462.00)	-	(1,496,462.00)
3	Atlantic Resources Limited	413236002	-	1,361,521.60	1,361,521.60	(1,361,521.60)	-	(1,361,521.60)
4	B&V Timber Company	407339002	-	181,850.00	251,800.00	(181,850.00)	(69,950.00)	(251,800.00)
5	Bargor & Bargor Enterprise Inc	404141007	-	16,800.00	1,497,462.00	(16,800.00)	(1,480,662.00)	(1,497,462.00)
6	Bassa Logging & Timber	407125002	52,250.00	117,000.00	58,250.00	(64,750.00)	58,750.00	(6,000.00)
7	EJ&J Enterprise	406835006	-	433,900.72	433,900.72	(433,900.72)	-	(433,900.72)
8	Euro Liberia Logging	405275007	-	3,235,292.50	3,235,292.50	(3,235,292.50)	-	(3,235,292.50)
9	Geblo Logging Inc	406824004	-	1,742,924.50	1,742,924.50	(1,742,924.50)	-	(1,742,924.50)
10	International Consultant Capital	406823008	-	3,483,450.50	3,484,175.50	(3,483,450.50)	(725.00)	(3,484,175.50)
11	Liberia Tree and Trading Company	407027019	650.00	149,435.00	719,425.40	(148,785.00)	(569,990.40)	(718,775.40)
12	Sun Yeun Corporation	409920004	162,500.00	354,000.00	177,000.00	(191,500.00)	177,000.00	(14,500.00)
13	Tarpeh Timber Corporation	407034007	25,000.00	64,500.00	32,250.00	(39,500.00)	32,250.00	(7,250.00)
14	Thunder Bird International Liberia	400419019	-	17,250.00	17,250.00	(17,250.00)	-	(17,250.00)
	TOTAL		274,650.00	12,688,636.82	14,541,964.22	(12,413,986.8)	(1,849,327.4)	(14,267,314.22)

Chart 9: In-kind Contribution



In-Kind contribution

As previously mentioned, no reconciliation was done for in-kind contributions. These were disclosures of direct contributions by Companies to communities for development. Companies were instructed to estimate the market value of non cash contributions and disclose them on a separate template for inclusion in the report. China Union and Firestone are the highest contributors as indicated in table 23 below and chart 9 on the left.

Table 22: In-kind contributions

		USD
1	China Union	5,646,840.00
2	Youssef Diamond	135,600.00
3	BHP Billiton	170,603.00
4	Hummingbird Resources	13,314.00
5	Hard Rock Crusher	104,422.00
6	KBL Liberia Mining	53,000.00
7	Africa Petroleum	3,100.00
8	NOCAL	698,500.00
9	Firestone	5,783,843.00
10	The Liberia Company (Cocopa)	271,130.00
11	Burglar & Vincent Timber Company	78,000.00
	Total	12,958,352.00

Individual responses received are as follows:

MINING

China Union Bong Mines

TYPE OF CONTRIBUTION	RECEIPIENT	QUANTITY	DESCRIPTION	MARKET VALUE
Road Rehabilitation				
Road renovation from Bong Mines to Hendy		11.4km	Road renovation from Bong Mines to Hendy	63,840
Road renovation from Bong Mines to Kakata		30km	Road renovation from Bong Mines to Kakata, which has invested \$5,583,000 until June 2011	5,583,000
Sub total				5,646,840

Youseef Diamond Mining Company

Road Construction	CAMP ISRAEL 5050	3	Construction	100
Road Rehabilitation	Camp alpha	1	Rehabilitation	75,000
School Construction	Camp Isael	1	Construction	50,000
School Supplies	Camp Alpha School	1	Supplier	3,000
Water and Sanitation	Camp Isael soso como	2		7,500
Sub total				135,600

BHP Billiton

Water and Sanitation	Geo Fantro Communities	9	Hand pump repairs construction	16,705
Youth Support Services	Lonestar National Team & Nimba Sports association		Financial contribution (70k Lonestar; 9,318 Nimba)	79,318
Others*	Communities in Totpo Kitoma		Notebooks	345
	Modern Activity		Production of Investment guide to Liberia	7,908
	Capacity Building		LEITI, NIC, EPA	26,327
	Liberia Marathon Trust		Title sponsorship for Liberia Marathon	40,000
Sub total				170,603

Humming Bird Resources Limited

School Supplies	Touzon Town		Book Delivery	500
Water and Sanitation	Various	10	Uni Sponsorship	1,914
Youth Support Services	Money Camp	2	Well & Latrine Build	3,500
Resettlement	Sinoe County Football Team		Tournament Sponsorship	5,000
Transportation of Goods	Touzon Town	1 Truck Load	Zinc	500
Equipment Use	Greenville	2 days	Bulldozer	1,900
Sub total				13,314

Hard Rock Crusher Inc

Road Construction	Duazon	286cm		15,730
School Construction	Duazon Community			68,000
Education Scholarships	Employees Community			2,250
Water and Sanitation	10 grand pumps			11,000
Youth Support Services	Football team - Duazon spandsar			1,100
Others*	Royalties - for land lords			3,157
	And Duazon community			3,185
Sub total				104,422

KBL Liberia Mining

Road Rehabilitation	Jene- Wonde/Bangorma	10Mile Road	Rehabilitation	25,000
School Rehabilitation	Bangoma		Cash, Books	5,000
Clinic/Hospital Costruction	Bangoma	1 Unit	Building	20,000
Youth support services	Bangoma		Jersey/Football	
Others*	Bangoma		Development Fund	3,000
Sub total				53,000
TOTAL MINING				6,123,779

OIL

Africa Petroleum Limited

	RECEIPIENT	QUANTITY	DESCRIPTION	MARKET VALUE
Others*				
University of Liberia Furniture	University of Liberia		Desk/Table/Chairs/Carpet	3,100
Sub total				3,100

National Oil Company of Liberia

Youth Support Services	Ministry of Justice			250,000
Resettlement				
Low Cost Housing	Housing Authority			431,500
	Lands Mines & Energy			17,000
Sub total				698,500
TOTAL OIL				701,600

AGRICULTURE

Firestone

	RECEIPIENT	QUANTITY	DESCRIPTION	MARKET VALUE USD
Road Rehabilitation	Plantation	200 miles	Estates Roads	590,610
School Rehabilitation	Employees' children/Dependants	4	various locations	1,792,459
Clinic / Hospital Supplies	Company Health Centers	Various	Firestone Area	1,768,392
Market Building Rehabilitation	Community Dwellers	1	Du-Side Market	2,495
Education Scholarships	Liberian Students	83	Full (100%)	150,336
Water and Sanitation		11		1,306,799
Children Surgery International (CSI)	All assesed children with specified health conditions from Liberia & West Africa	Various		60,685
Adult Literacy Program	Community Dwellers	Various		35,000
School of the Blind				1,200
Contribution to religeous, court and other operations	Various Personnel	Various	Contribution to community	23,585
Community & FSLB Radio stations	Radio Paeace & 89.5			52,282
Sub total				5,783,843

The Liberia Company (Cocopa)

Cocopa Schools	Cocopa Schools		Rehabilitation	2,660
Cocopa Schools	Cocopa Schools		Supplies	12,980
Cocopa Clinic	Cocopa Clinic		Construction	32,110
Suplies	Ganta Hospital		Supplies	82,498
Scholarships	Local	5	Scholarships	2,033
Teacher Salaries	Cocopa Schools	52	Teacher & staff salaries	75,154
Adult Education Program	Cocopa Community	250		4,115
Water and Sanitation	Cocopa Community		Wells & latrines	13,002
Others	Community Donations			46,578
Sub total				271,130
AGRICULTURE TOTAL				6,054,973

FORESTRY				
Burglar & Vincent Timber Company				
Road Construction				70,000
Market Building Construction				1,000
Education Scholarships				2,000
Water and Sanitation				1,000
Youth Support Services				4,000
TOTAL				78,000
GRAND TOTAL				12,958,352

The LEITI should consider the validation of these disclosures in the future to ensure that targeted communities and the People of Liberia actually receive what is reported to have been provided for them by the extractive Companies.

CHALLENGES, WAY FORWARD AND RECOMMENDATIONS

Challenges

We noted the following challenges during the course of our assignment:

1. Timing of the exercise

Performing a reconciliation of 2010/2011 transactions in 2013 meant Companies and Agencies had to go back up to 3 years for the relevant transactions. This increased the risk of omission of amounts and supporting documents. Furthermore the relevance of the resultant report may diminish.

Certification of templates of the Government Agencies by the General Audit Commission delayed. Instead of being an input into our report, it became an output in isolation as we received the final report a day before issuing our final report.

2. Lack of supporting documents

Many of the reporting Companies and Agencies did not include supporting schedules in their submissions. This made the process more time consuming and cumbersome.

3. Lack of coordination between Ministry of Finance templates and those of other Agencies

There was inadequate linkage between MoF templates and those of the other Agencies. Agencies that collected funds from Companies and paid a portion to the MoF did not show the necessary trail in their reporting. For example APM Terminals Liberia Limited (APM) has a concession agreement with the NPA to collect funds on behalf of the Government of Liberia through NPA. APM then makes payment to NPA based on invoices raised by NPA. We however, did not receive any template from NPA in respect of amounts it had received from APM. Neither did we receive any template from APM in respect what it had paid to NPA.

4. Inconsistency in reporting withholding taxes (WHT)

Companies that withheld and paid taxes to the MoF on behalf of their suppliers and contractors reported these taxes as part of their payments as LEITI Companies. The MoF however credited the suppliers and contractors with the WHT instead. This therefore resulted in differences between the template and the MoF templates which had to be reconciled.

5. Reporting under multiple TINs

Some Companies submitted single templates bearing two TINs. The Ministry of Finance however, in most instances reported on each individual TIN. This is because the various TINs are linked to the nature of business that the Companies are registered to do. The identification of payments made in order to trace to source documents became time consuming and cumbersome.

6. Lack of adequate supporting schedules

The MoF and other Agencies could not provide specific support for the amounts on their templates. We were provided with a database of receipts to search from, which required more time and effort. Some companies even went for extracts from MoF database to use as their support thereby defeating the essence of the reconciliation since we were required to independently reconcile the Companies information and the Agencies information.

7. Differences between MoF templates and their database

Depending on the search adopted, a query for a Company's transactions may return different results. The effect of this was that we found payments made by Companies in the MoF database that were not reported on the MoF templates. We however adjusted the MoF amounts accordingly.

8. Lack of acknowledgment of receipts by beneficiaries of the Social Development Fund

The SDF office provided us with photocopies of cheques written in the name of beneficiaries and copies of forms of identities of persons who received such funds on behalf of the beneficiaries. Those documents were not sufficient proof of disbursement of funds.

9. Possible limits in the mode of advertising

The mode of advertising the reconciliation exercise appears to be too general. It was not targeted specifically at the relevant interest group. An advertisement is made in the newspapers and on the radio inviting all extractive Companies to submit templates, without listing the names of the individual Companies that are to submit templates.

Way forward and recommendations

i. Timeliness

The exercise must commence close to the end of the period under review, in order to ensure easier access to transactions by Companies and Agencies and to make the reports relevant.

The next reporting process should commence early in order to allow up to four (4) weeks for Companies to submit their templates to the Reconciler. Agencies should however submit their templates within the first two weeks to the GAC for attestation and then the GAC should also submit its final report by the 4th week.

The following two weeks should be used by the Reconciler to capture data and exchange templates between the various Companies and Agencies. This road map is shown in diagram 2 below.

Diagram 2 - Road map

Milestone	week													
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Workshop/briefing	■													
Companies template to MoF		■	■											
MoF templates to GAC			■	■										
GAC to issue report				■										
Agencies and Companies templates to reconciler				■										
Capturing of data and exchange of templates by Reconciler					■	■								
Discuss and resolve reconciling items							■	■						
Issue draft report									■	■				
MSG to respond to draft report											■	■		
Finalise report													■	■

ii. Availability of supporting documents

Companies and Agencies must include supporting schedules detailing breakdown of amounts and tax codes together with flag receipt numbers in both hard and soft copies in their submissions.

iii. Coordination between MoF and other Agencies

There must be better communication and coordination between Government Agencies in their EITI reporting. Collecting Agencies must show a trail of amounts they collected, portions they retained and balances paid to the MoF. When Agencies make such payments in bulk they must submit schedules detailing the individual amounts that make up the total subsequently paid to MoF and support those payments with flag receipts.

iv. Withholding tax reporting

In order to reduce inconsistencies and possible double counting, Companies should only report withholding taxes on employee salaries. All other withholding taxes should be excluded by the withholding Company. The MSG should consider introducing “withholding on PAYE” as a tax code on the reporting templates for Companies and Agencies to report appropriately.

v. Reporting under TINs

Companies and Agencies should ensure that separate templates are completed for each tax payer using its unique TIN.

vi. Completeness of MoF database

The MoF should define, document and enforce a naming regime for imputing data into its database. All entries should follow the regime. This will ensure that queries made for transactions return consistent and complete results leading to more accurate templates.

vii. Acknowledgement of receipts by SDF beneficiaries

Final beneficiary counties and institutions should issue receipts of acknowledgment to disbursing Agencies when they receive payments. The Agencies should then include copies of such receipts as part of their supporting schedules. The SDF should contact all beneficiaries and obtain receipts for amounts disbursed in the 2010/2011 fiscal year.

viii. Verification of projects

The LEITI must liaise with the SDF office of the MoF to perform regular physical verification of projects undertaken by beneficiaries of the Social Development Fund. This will reduce alleged instances of projects undertaken with other development funds being reported as SDF funded.

ix. Advertising

In advertising for the commencement of subsequent EITI Reports for Liberia, LEITI should not only inform all Companies in the extractive industry in general but also list all Companies registered in its database in order to make the information more direct and focused. Those Companies not on the list should also be encouraged to submit templates and register with LEITI.

x. Attendance of workshop

Companies must ensure that they participate in the workshop/briefing organised by the reconciler to kick start the exercise. This provides the opportunity for interaction among stakeholders and for clarification of any issues at the onset. Companies that did not submit templates appeared not to have attended the workshop.

xi. Sanctioning of delinquent Companies

The LEITI should implement their mandate to punish Companies that do not respond and those that respond untimely to the reconciliation process. This should begin as soon as the date for submission lapses rather than at the end of the reconciliation process. Actions should be appropriately punitive in order to enhance compliance.

FOLLOW UP OF PREVIOUS RECOMMENDATIONS

We list below, recommendations made in the 3rd EITI Report for Liberia and the level of implementation at the time of reporting.

Table 23: Status of prior year recommendations (2009/2010)

No.	Recommendation	Status
1.	LEITI should update its database. It should liaise with Government Agencies to ensure it obtains adequate information regularly and updates its database accordingly. To this end, it is vital that any new entrants to the extractive industries are registered with LEITI as part of the process before or at the same time as they obtain their operating licence. A quarterly review with the Government Agencies of the list of taxpayers licensed to operate in the sector is also recommended.	Implemented
2.	Consideration should be given to how the taxpayers are contacted to provide their templates and as to whether the existing communication of the LEITI reporting requirement is sufficient. As a minimum, sanctions should be considered where there is persistent failure to report, as this undermines the entire LEITI process and all first time taxpayers compelled to attend the LEITI workshop where the reporting requirements are set out.	Implemented
3.	A review of procedures for communicating with, particularly new entrants. A regular compulsory inception briefing or training seminar might be an option.	Implemented
4.	Since flag receipts systematically mention the Ministry of Finance tax code, it could be beneficial to add these codes to the templates in future so that taxpayers could easily report the taxes in the correct fields without much interpretation.	Implemented
5.	Taxpayers should comply with the requirement to submit tax templates accompanied by an audit certificate or LEITI should apply sanctions against them. For Government Agencies, reliable and auditable data should be presented to the office of the Auditor General before the Reconcilers start the 4 th verification exercise.	Partially implemented. Some companies templates were not attested to by an external auditor
6.	The tender process should be carried out earlier so that the Reconcilers can start their work shortly after 30 June. It might also be useful to contract for a period of more than one year.	Partially implemented. LEITI has contracted for more than one year but the commencement of work is still too far away from the fiscal year end.

RECONCILER'S CONCLUSION

RECONCILER'S CONCLUSION

We have performed the procedures agreed with the LEITI and as contained in Appendix II of this report. Our engagement was undertaken in accordance with the International Standard on Related Services ISRS 4400 applicable to agreed-upon procedures engagements. The procedures were performed solely to assist you in reconciling the payments made by the extractive industries to the Government of Liberia to the records of the Government. This report relates only to the contribution of the extractive industry and does not cover the Government of Liberia as a whole.

On Payment Reconciliation, our report on the unreconciled net difference of US\$278,904.90 which represents 0.24% of the total amount received by the Government of Liberia between 1 July 2010 and 30 June 2011 is immaterial compared to the total contribution of the extractive sector to the Government of Liberia and nothing has come to our attention not to confirm the fact that the data is complete in relation to the total corporate presence in the relevant sectors and the integrity of the report can be assured with respect to payment reconciliation.

On Revenue Tracking, we can confirm that the various companies paid the amounts as indicated in tables 17 to 18. However, we cannot confirm that the US\$10,156,546.60 reached the ultimate beneficiaries as the beneficiaries did not acknowledge receipt of the amounts received.

On amounts due, because of the significance of the matters described on pages 48 and 49, we have not been able to obtain sufficient appropriate audit evidence to confirm the accuracy of the "amount due".

On in-kind contribution, the information on in-kind contribution is for disclosure purposes only and thus requires no confirmation from us.

APPENDIX

6. Appendix I: Companies that submitted templates but are not on the LEITI list of Extractive Companies
7. Appendix II: Description of Services
8. Appendix III: Participating companies (Amounts Paid)
9. Appendix IV: Original templates

Appendix I : Companies that submitted templates but are not on LEITI list of Extractive Companies

No.	Company	Sector
1	K-Mark Indo Liberia Ltd	Forestry
2	Mandra LTTC Incorporated	Forestry
3	Hard Rock Crusher	Mining
4	Deveton Mining Company	Mining
5	Planet Minerals	Mining
6	South East	Mining
7	Iron Bird Resources Inc.	Mining
8	Jungle Water Group Of Investment	Mining
9	Comptoir De Diamant	Mining
10	Alpha B. Diallo	Mining
11	Bentley Business Center	Mining
12	Dykov Dumar	Mining
13	Good Brother Trading	Mining
14	Millinarie Gold	Mining
15	Taiti Trading	Mining
16	Gemrocks Mining Inc	Mining
17	Across Africa Incorporated	Mining

DESCRIPTION OF SERVICES

BACKGROUND:

The LEITI is a tripartite partnership, referred to as the Multi-stakeholders Group (MSG) - consisting of representatives of the Government of Liberia, civil society organizations, the private sector, and Liberia's Development partners. The initiative endeavours to ensure transparency over payments made to Government by companies in the concerned sectors and revenues received by the Government. The core activities of LEITI entail regular disclosure, publication and dissemination of both (1) all material payments made by oil, mining agriculture and forestry sectors to the Government, and (2) all material revenues received by the Government from the above-mentioned sectors. For more information, please visit the LEITI Website at www.leiti.org.lr.

PURPOSE:

1. *The Liberia Extractive Industries Transparency Initiative (LEITI) has received a Grant support from the African Development Bank through the Government of the Republic of Liberia for the fiscal year 2011/2012 and intends to apply part of the proceeds of this **grant** to commission an Independent auditing firm/Administrator to Prepare the Fourth EITI Report for Liberia.*
2. The purpose of this assignment is to commission an auditing firm with experience in the EITI process to serve as an Independent Administrator responsible for auditing payments, reconciling data provided by all mining, oil, agriculture and forestry companies as well as brokers and dealers operating in Liberia, and tax payment receipts from these companies confirmed by the Ministry of Finance and all other relevant agencies of the Government of Liberia. The assignment shall also track the use revenues from the extractive sectors by the Government of Liberia.

SCOPE:

1. The assignment will be carried out in two phases: Phase One will focus on the reconciliation of extractive sectors revenue and in-kind contributions, and Phase Two will track the use of revenue from the extractive sectors by the Government of Liberia.
2. The firm will submit its first draft on Phase One (Reconciliation Report) to the Multi-stakeholder Steering Group (MSG) for discussions and amendments (as necessary) leading to the finalization of Phase One. The first draft of Phase One shall be submitted within 60 days from the date of the contract signature and shall clearly indicate those companies whose reports are in agreement with the report of the Government, those whose reports are inconsistent with the report of the Government, and those whose reports are missing or incomplete; and submit a second draft report on Phase One within 15 days of feedback from the MSG on the first draft report; and final draft on Phase One within 10 days of feedback from MSG on second draft report.
3. The firm will also submit its first draft report on Phase Two to the Multi-stakeholder Steering Group (MSG) for discussions and amendments (as necessary). The first draft report shall be submitted within 75 days from the date of the contract signature; second draft report within 20 days of feedback from the MSG on first draft report.
4. A final combined report of Phases One and Two shall be submitted within 10 days of feedback from the MSG.
5. The reports of the firm shall be published by the LEITI to a wider audience, including EITI International, in a publicly accessible, comprehensive and comprehensible manner.

More specifically, the services of the Independent Administrator will involve, but not be limited to, the following:

- a) Consistent with guidelines provided by the LEITI MSG and prior to submitting the Reporting Templates (to include In-kind Contribution templates) to the reporting stakeholders, the Administrator shall first obtain from the LEITI MSG a formal advice or notice regarding the followings:
 - 1. Final approval of the Reporting Templates;
 - 2. The agreed date for transmitting to and receiving completed Reporting Templates from reporting stakeholders.
- b) The Administrator shall conduct at least one workshop geared to talking-through
- c) the process of completing the templates,
- d) Highlighting challenges experienced by stakeholders in completing templates, defining payment/revenue streams, and providing contact details that reporting stakeholders may use to obtain assistance or clarification in connection with completing the Templates.
- e) The Administrator shall ensure that the report of each company is duly signed by the authorized officer of the company and attested to by the external auditor of said company stating that the report is fair and accurate. Similarly, the report of the Government shall be signed by the head of the reporting agency or ministry and attested to by the General Auditing Commission (GAC) or the external auditor of the agency/ministry.
- f) Collecting and/or receiving from the reporting stakeholders all completed templates with appropriate supporting documentation verifying (1) “amount due” from reporting companies by Government and “amount payable” to Government by reporting companies (2) “amount paid or received as appropriate by companies and government.
- g) Upon receiving templates from the Government and each of the companies, the Administrator shall: i) send to the Government copies of all reports received from each

of the companies regarding payments reportedly made to the Governments; and ii) send to each of the companies a copy of the Government's Report of revenues reportedly received from each and all of them.

- h) The Administrator shall clearly indicate in the report the materiality thresholds as defined by the LEITI MSG and aggregate the report by section based on these thresholds and amounts below these thresholds.
- i) Conduct a preliminary examination of all submissions received from the reporting stakeholders to determine that the report of the Government and the individual or consolidated reports of the companies are in agreement or have any inconsistency.
- j) Audit all payments and revenue data submitted (applying internationally accepted auditing standards), irrespective of whether or not discrepancies exist, particularly with regards to the amount paid by companies and receipts issues by Government. The administrator is required to undertake the reconciliation where discrepancies exist.
- k) Conduct a mapping exercise of the flow of revenue from the Extractive Industries/companies to government agencies or special accounts and the national consolidated revenue account.
- l) Design a revenue tracking template for line ministries and agencies at different stages of the value chain – flow of funds.
- m) A mapping of the flow of revenues from line ministries and agencies and the budget and other special accounts to expenditure units/cost centres or projects.
- n) Review the extent to which revenue from the extractive industry can be linked to public investments/expenditures.

- o) Identify areas in which reconciliation is feasible, i.e. there is perfect symmetry between the paying and receiving entities, and areas in which only a unilateral disclosure by the receiving or disbursing entity is necessary.
 - p) The Final Report shall be accompanied by the Administrator's Opinion of:
 - 1. The materiality or immateriality of inconsistencies found in, between or among the reports;
 - 2. How the inconsistencies were reconciled or resolved;
 - 3. The completeness of the data in relation to the total corporate presence in the relevant sectors; and
 - 4. The overall integrity of the LEITI Report.
5. The Auditor will be expected to include in his proposals a work and time schedule.
 6. The LEITI/Republic of Liberia now invites eligible, competent, independent and reputable firms of auditors with experience in preparation of EITI reports to submit proposals to provide these services. Interested Firms must provide information indicating that they are qualified to perform the services including the provision of brochures, description of similar assignments, experience in similar conditions, general qualifications and number of key staff and so forth.
 7. The auditor will carry out the audit services at the Offices of the Liberia Extractive Industries Transparency Initiative (LEITI);
 8. At the end of the audit the auditor will submit 5 certified copies of the audit report to the Management of the Liberia Extractive Industries Transparency Initiative (LEITI).

The assignment is expected to be for twenty man weeks with work commencing September, 2012

Appendix III: Participating companies (Amounts paid)

Buchanan Renewables									
		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus								
2	Contribution via GOL to University Depts (UL etc.)								
3	Annual Social Contribution (County & Community)								
4	Corporate Profits Tax / Turnover Tax	16,075.62		16,075.62	19,756.00	35,831.62	35,831.62	35,831.62	-
5	Import Levy	140,335.87		140,335.87	20,932.83	161,268.70	161,268.70	161,268.70	-
6	Excise Tax	10,072.59		10,072.59	(1,194.29)	8,878.30	8,878.30	8,878.30	-
7	GST	131,592.32		131,592.32	24,737.53	156,329.85	156,329.85	156,329.85	-
8	ECOWAS Trade Levy (ETL)	50,919.73		50,919.73	9,443.98	60,363.71	60,363.71	60,363.71	-
9	Pre-Shipment / Destination Inspection (GOL's share)								
10	Customs User Fees	123,018.18		123,018.18	12,613.67	135,631.85	135,631.85	135,631.85	-
11	Administrative fees								
(a)	Business Registration	900.00		900.00		900.00	900.00	900.00	-
(b)	Article of Incorporation								
(c)	Operational / Professional License	57.93		57.93		57.93	57.93	57.93	-
(d)	Vehicle Registration	25,556.00		25,556.00	39,833.00	65,389.00	65,389.00	65,389.00	-
(e)	Resident Permits								
(f)	Fire Certificate								
(g)	Work Permits	9,000.00		9,000.00	35,000.00	44,000.00	44,000.00	44,000.00	-
12	Dividends to GOL								
13	GOL Fines	1,783.57		1,783.57	2,532.95	4,316.52	4,316.52	4,316.52	-
14	Personal Income Withholding	184,843.29	288,196.90	(103,353.61)	108,501.18	5,147.57	293,344.47	293,344.47	-
15	Non-Resident Withholding	17,571.18		17,571.18		17,571.18	17,571.18	17,571.18	-

Appendix III: Participating companies (Amounts paid)

Buchanan Renewables								
16	Board Fees Withholding							
17	Withholding on Payments to Third Parties for							
	Rent / Lease		40,000.00		40,000.00	40,000.00	40,000.00	40,000.00
(a)		40,000.00						-
(b)	Interest							
(c)	Dividends							
(d)	Professional services							
	Contract Services		13,128.98		13,128.98	13,128.98	13,128.98	13,128.98
(e)		13,128.98						-
(f)	Withholding Tax Other							
	Sector specific							
18	Surface Rental							
32	Contract Administration Fee							
33	Waybill Fee							
	Phyto Sanitary Fee		900.00		900.00	900.00	900.00	900.00
34		900.00						-
35	Area Fee							
	Stumpage Fee		24,341.75		24,341.75	17,870.20	42,211.95	42,211.95
36		24,341.75						-
37	Auction Fee							
38	Forest Product Fee (processed materials)							
39	Sawmill Permit Fees							
40	Chainsaw Lumber Fees (Pit Sawyers)							
41	Bid Premium							
	Timber Export Licence Fees		300.00		300.00	-	300.00	300.00
42		300.00						-
	Log Export Fees		45,374.21		45,374.21	22,687.96	68,062.17	68,062.17
43		45,374.21						-
44	Non Timber Forest Products -							
	(a) Local Collections							
	(b) Export collections							
	Chain of Custody Management Fee (PSI)		54,892.88		54,892.88	22,152.59	77,045.47	77,045.47
45		54,892.88						-
46	Research Vessels Tonnage Tax							
85	Rubber Wood Chips							
86	Logs							
	Stevedoring Tariff		3,177.14		3,177.14		3,177.14	3,177.14
87		3,177.14						-

Appendix III: Participating companies (Amounts paid)

Buchanan Renewables									
88	Storage Tariff	38,304.14	36,603.50	1,700.64	(1,700.64)		36,603.50	36,603.50	-
89	Auxiliary Rates	6,975.00	7,485.00	(510.00)	510.00		7,485.00	7,485.00	-
90	General Cargo								
95	Other Administrative Fees								
(a)	GIS Map(s)								
(b)	ID cards fees / LTA fees	275.00		275.00		275.00	275.00	275.00	-
(c)	Survey Fees								
(d)	Others*								
	TOTAL	939,395.38	332,285.40	607,109.98	333,676.96	940,786.94	1,273,072.34	1,273,072.34	-

Cavalla Rubber

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus			-					
2	Contribution via GOL to University Depts (UL etc.)			-					
3	Annual Social Contribution (County & Community)			-					
4	Corporate Profits Tax / Turnover Tax	169,132.53		169,132.53		169,132.53	169,132.53	169,132.53	
5	Import Levy		13,182.18	(13,182.18)		(13,182.18)			
6	Excise Tax		-	-	69,794.14	69,794.14	69,794.14	69,794.14	
7	GST	29,689.36	21,746.89	7,942.47	36,115.75	44,058.22	65,805.11	65,805.11	
8	ECOWAS Trade Levy (ETL)	76,478.62	3,084.28	73,394.34	(34,315.02)	39,079.32	42,163.60	42,163.60	
9	Pre-Shipment / Destination Inspection (GOL's share)		-	-					
10	Customs User Fees	30,450.97	434.27	30,016.70	7,164.90	37,181.60	37,615.87	37,615.87	
11	Administrative fees								
(a)	Business Registration	960.00	900.00	60.00	(60.00)	-	900.00	900.00	
(b)	Article of Incorporation		20.00	(20.00)	20.00		20.00	20.00	
(c)	Operational / Professional License		57.93	(57.93)	60.00	2.07	60.00	60.00	
(d)	Vehicle Registration				4,840.00	4,840.00	4,840.00	4,840.00	
(e)	Resident Permits				500.00	500.00	500.00	500.00	
(f)	Fire Certificate								
(g)	Work Permits	8,000.00		8,000.00		8,000.00	8,000.00	8,000.00	
12	Dividends to GOL								
13	GOL Fines								
14	Personal Income Withholding	337,490.44		337,490.44	(43,722.50)	293,767.94	293,767.94	293,767.94	
15	Non-Resident Withholding								
16	Board Fees Withholding								
17	Withholding on Payments to Third Parties for								
(a)	Rent / Lease		1,300.00	(1,300.00)		(1,300.00)			
(b)	Interest								
(c)	Dividends								
(d)	Professional services								
(e)	Contract Services	15,004.33		15,004.33	(15,004.33)				
(f)	Withholding Tax Other	326,948.44		326,948.44	(295,814.98)	31,133.46	31,133.46	31,133.46	
18	Surface Rental		10,000.00	(10,000.00)		(10,000.00)			
19	Minerals License fees:-								
26	Export tax	105,187.00		105,187.00	(105,187.00)				

Cavalla Rubber

27	Rubber/Oil Palm Development Fund			-			-	-	-
30	Rubber sales tax		46,000.00	(46,000.00)	72,125.00	26,125.00	72,125.00	72,125.00	-
31	Block Inspection Fees			-			-	-	-
32	Contract Administration Fee			-			-	-	-
33	Waybill Fee			-			-	-	-
34	Phyto Sanitary Fee	750.00		750.00	(750.00)		-	-	-
43	Log Export Fees			-	25,437.50	25,437.50	25,437.50	25,437.50	-
44	Non Timber Forest Products -			-			-	-	-
(d)	Others*			-	170.99	170.99	170.99	170.99	-
	TOTAL	1,100,091.69	96,725.55	1,003,366.14	(278,625.55)	724,740.59	821,466.14	821,466.14	-

Firestone Liberia Limited

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)						-		
1	Signature Fees/Signing Bonus								
2	Contribution via GOL to University Depts (UL etc.)	50,000.00	85,000.00	(35,000.00)		(35,000.00)	50,000.00	50,000.00	-
3	Annual Social Contribution (County & Community)	35,000.00	-	35,000.00		35,000.00	35,000.00	35,000.00	-
4	Corporate Profits Tax / Turnover Tax	2,466,569.12	2,611,293.78	(144,724.66)		(144,724.66)	2,466,569.12	2,466,569.12	-
5	Import Levy	15,564.52	12,291.87	3,272.65		3,272.65	15,564.52	15,564.52	-
6	Excise Tax								
7	GST	-	1,317.22	(1,317.22)	435.85	(881.37)	435.85	435.85	-
8	ECOWAS Trade Levy (ETL)	121,787.74	95,512.73	26,275.01	(25,382.01)	893.00	96,405.73	96,405.73	-
9	Pre-Shipment / Destination Inspection (GOL's share)								
10	Customs User Fees	170,859.22	175,813.17	(4,953.95)	7,196.91	2,242.96	178,056.13	178,056.13	-
11	Administrative fees								
(a)	Business Registration	900.00	900.00	-			900.00	900.00	-
(b)	Article of Incorporation	-	50.00	(50.00)	50.00	-	50.00	50.00	-
(c)	Operational / Professional License	39,802.93	57.93	39,745.00	(39,745.00)	-	57.93	57.93	-
(d)	Vehicle Registration	136,097.00	175,487.00	(39,390.00)	39,390.00	-	175,487.00	175,487.00	-
(e)	Resident Permits	6,550.00	5,800.00	750.00	(950.00)	(200.00)	5,600.00	5,600.00	-
(f)	Fire Certificate	800.00	804.14	(4.14)		(4.14)	800.00	800.00	-
(g)	Work Permits	18,000.00	18,000.00	-			18,000.00	18,000.00	-
12	Dividends to GOL								
13	GOL Fines	-	869.28	(869.28)	869.28	-	869.28	869.28	-
14	Personal Income Withholding	3,302,042.58	3,226,045.08	75,997.50		75,997.50	3,302,042.58	3,302,042.58	-
15	Non-Resident Withholding	-	75,997.50	(75,997.50)		(75,997.50)	-	-	-
17	Withholding on Payments to Third Parties for								
(a)	Rent / Lease								
(b)	Interest								
(c)	Dividends								
(d)	Professional services								
(e)	Contract Services	190,355.59	-	190,355.59		190,355.59	190,355.59	190,355.59	-

Firestone Liberia Limited

(f)	Withholding Tax Other	2,320,711.03	-	2,320,711.03		2,320,711.03	2,320,711.03	2,320,711.03	-
	Sector specific								
18	Surface Rental	237,980.00	237,980.00	-		-	237,980.00	237,980.00	-
30	Rubber sales tax	-	2,257,838.87	(2,257,838.87)		(2,257,838.87)	-	-	-
93	Mooring & Unmooring								
94	Contribution Directly to University	-	85,000.00	(85,000.00)		(85,000.00)	-	-	-
95	Other Administrative Fees	-	15.00	(15.00)	15.00	-	15.00	15.00	-
(a)	GIS Map(s)								
(b)	ID cards fees / LTA fees	335.00	335.00	-		-	335.00	335.00	-
(c)	Survey Fees								
(d)	Others*	-	24,700.42	(24,700.42)	24,284.92	(415.50)	24,284.92	24,284.92	-
	TOTAL	9,113,354.73	9,091,108.99	22,245.74	6,164.95	28,410.69	9,119,519.68	9,119,519.68	-

Golden Veroleum

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company USD	Agency USD	USD	Company USD	Agency USD	Company USD	Agency USD	Company USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
5	Import Levy	-	-	-	353.28	353.28	353.28	353.28	-
6	Excise Tax	-	-	-	-	-	-	-	-
7	GST	-	-	-	-	-	-	-	-
8	ECOWAS Trade Levy (ETL)	27,267.13	-	27,267.13	(21,647.45)	5,619.68	5,619.68	5,619.68	-
9	Pre-Shipment / Destination Inspection (GOL's share)	-	-	-	-	-	-	-	-
10	Customs User Fees	-	-	-	16,505.78	16,505.78	16,505.78	16,505.78	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	-	-	-	900.00	900.00	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	20.00	20.00	20.00	20.00	-
(c)	Operational / Professional License	-	-	-	57.93	57.93	57.93	57.93	-
(d)	Vehicle Registration	720.00	-	720.00	4,450.00	5,170.00	5,170.00	5,170.00	-
(e)	Resident Permits	5,680.00	-	5,680.00	(2,680.00)	3,000.00	3,000.00	3,000.00	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	8,440.00	-	8,440.00	(2,440.00)	6,000.00	6,000.00	6,000.00	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	1,845.77	-	1,845.77	(0.01)	1,845.76	1,845.76	1,845.76	-
14	Personal Income Withholding	8,988.98	-	8,988.98	(1,702.40)	7,286.58	7,286.58	7,286.58	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	8,500.00	-	8,500.00	(8,500.00)	-	-	-	-
(b)	Interest	-	-	-	-	-	-	-	-
(c)	Dividends	-	-	-	-	-	-	-	-
(d)	Professional services	2,005.37	-	2,005.37	(2,005.37)	-	-	-	-
(e)	Contract Services	2,195.44	-	2,195.44	(2,195.44)	-	-	-	-
(f)	Withholding Tax Other	319.50	-	319.50	(319.50)	-	-	-	-
	Sector specific								
18	Surface Rental	-	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	30.00	30.00	30.00	30.00	-
	TOTAL	65,962.19	-	65,962.19	(19,173.18)	46,789.01	46,789.01	46,789.01	-

Liberia Agric

		Templates Lodged		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								-
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	-	-	-	-	-	-	-	-
3	Annual Social Contribution (County & Community)	-	-	-	-	-	-	-	-
4	Corporate Profits Tax / Turnover Tax	3,588,262.20	-	3,588,262.20	-	3,588,262.20	3,588,262.20	3,588,262.20	-
5	Import Levy	-	-	-	-	-	-	-	-
6	Excise Tax	5,516.37	-	5,516.37	2,152.84	7,669.21	7,669.21	7,669.21	-
7	GST	7,501.95	-	7,501.95	2,406.28	9,908.23	9,908.23	9,908.23	-
8	ECOWAS Trade Levy (ETL)	1,078.46	-	1,078.46	291.48	1,369.94	1,369.94	1,369.94	-
9	Pre-Shipment / Destination Inspection (GOL's share)	-	-	-	-	-	-	-	-
10	Customs User Fees	90,425.17	-	90,425.17	7,224.76	97,649.93	97,649.93	97,649.93	-
11	Administrative fees	800.00	-	800.00	(800.00)	-	-	-	-
(a)	Business Registration	900.00	-	900.00	-	900.00	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	4,200.00	-	4,200.00	(4,200.00)	-	-	-	-
(d)	Vehicle Registration	13,579.00	-	13,579.00	20,596.00	34,175.00	34,175.00	34,175.00	-
(e)	Resident Permits	2,050.00	-	2,050.00	-	2,050.00	2,050.00	2,050.00	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	-	-	-	-	-	-	-	-
14	Personal Income Withholding	484,224.51	-	484,224.51	-	484,224.51	484,224.51	484,224.51	-
15	Non-Resident Withholding	275,890.82	19,022.08	256,868.74	10,819.89	267,688.63	286,710.71	286,710.71	-
16	Board Fees Withholding	-	-	-	-	-	-	-	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	1,360.56	-	1,360.56	(1,360.56)	-	-	-	-
(b)	Interest	-	-	-	-	-	-	-	-
(c)	Dividends	-	-	-	-	-	-	-	-

Liberia Agric									
(d)	Professional services	-	10,705.58	(10,705.58)	-	(10,705.58)	-	-	-
(e)	Contract Services	120,180.08	-	120,180.08	-	120,180.08	120,180.08	120,180.08	-
(f)	Withholding Tax Other	-	-	-	-	-	-	-	-
Sector specific									
18	Surface Rental	3,350.70	3,350.70	-	-	-	3,350.70	3,350.70	-
25	Dealers payment (consolidated)	-	-	-	-	-	-	-	-
26	Export tax	300.00	-	300.00	-	300.00	300.00	300.00	-
27	Rubber/Oil Palm Development Fund	-	-	-	-	-	-	-	-
28	Land Resource Tax	-	-	-	-	-	-	-	-
29	Rubberwood Products -	-	-	-	-	-	-	-	-
(a)	Local Collections	-	-	-	-	-	-	-	-
(b)	Export Collections	-	-	-	-	-	-	-	-
30	Rubber sales tax	122,756.97	22,410.22	100,346.75	-	100,346.75	122,756.97	122,756.97	-
31	Block Inspection Fees	-	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	11,720.01	-	11,720.01	-	475.00	11,720.01	475.00	11,245.01
TOTAL		4,734,096.80	55,488.58	4,678,608.22	37,130.69	4,704,493.90	4,771,227.49	4,759,982.48	11,245.01

Liberia Forest

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	Company
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus			-			-	-	-
2	Contribution via GOL to University Depts (UL etc.)			-			-	-	-
3	Annual Social Contribution (County & Community)			-			-	-	-
4	Corporate Profits Tax / Turnover Tax		732.00	(732.00)		(732.00)	-	-	-
5	Import Levy			-			-	-	-
6	Excise Tax			-			-	-	-
7	GST			-			-	-	-
8	ECOWAS Trade Levy (ETL)	207.50	509.36	(301.86)	301.86		509.36	509.36	-
9	Pre-Shipment / Destination Inspection (GOL's share)			-			-	-	-
10	Customs User Fees	622.50	1,075.29	(452.79)	452.79		1,075.29	1,075.29	-
11	Administrative fees			-			-	-	-
(a)	Business Registration	900.00	900.00	-			900.00	900.00	-
(b)	Article of Incorporation			-			-	-	-
(c)	Operational / Professional License	57.93	57.93	-			57.93	57.93	-
(d)	Vehicle Registration	580.00	605.00	(25.00)	25.00		605.00	605.00	-
(e)	Resident Permits			-			-	-	-
(f)	Fire Certificate			-			-	-	-
(g)	Work Permits			-			-	-	-
12	Dividends to GOL			-			-	-	-
13	GOL Fines	6,903.30	7,931.54	(1,028.24)	1,028.24		7,931.54	7,931.54	-
14	Personal Income Withholding	7,319.46	13,003.90	(5,684.44)	5,684.44		13,003.90	13,003.90	-
15	Non-Resident Withholding			-			-	-	-
16	Board Fees Withholding			-			-	-	-
17	Withholding on Payments to Third Parties for			-			-	-	-
(a)	Rent / Lease		3,164.40	(3,164.40)		(3,164.40)	-	-	-
(b)	Interest			-			-	-	-
(c)	Dividends			-			-	-	-
(d)	Professional services			-			-	-	-
(e)	Contract Services			-			-	-	-
(f)	Withholding Tax Other			-			-	-	-

Liberia Forest

Sector specific									
18	Surface Rental	15,401.00	15,401.00	-			15,401.00	15,401.00	-
77	Oil License Fees			-			-	-	-
78	Social Welfare Contribution	13,773.60		13,773.60			13,773.60	-	13,773.60
79	Annual Training			-			-	-	-
94	Contribution Directly to University			-			-	-	-
95	Other Administrative Fees		300.00	(300.00)	300.00		300.00	300.00	-
(a)	GIS Map(s)			-			-	-	-
(b)	ID cards fees / LTA fees			-			-	-	-
(c)	Survey Fees			-			-	-	-
(d)	Others*			-			-	-	-
	TOTAL	45,765.29	43,680.42	2,084.87	7,792.33	(3,896.40)	53,557.62	39,784.02	13,773.60

Libinc Oil Palm

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	-	-	-	-	-	-	-	-
3	Annual Social Contribution (County & Community)	-	-	-	-	-	-	-	-
4	Corporate Profits Tax / Turnover Tax	-	2,789.80	(2,789.80)	2,789.80	-	2,789.80	2,789.80	-
5	Import Levy	-	-	-	-	-	-	-	-
6	Excise Tax	-	189.91	(189.91)	189.91	-	189.91	189.91	-
7	GST	-	126.60	(126.60)	126.60	-	126.60	126.60	-
8	ECOWAS Trade Levy (ETL)	16,987.44	16,860.84	126.60	1,907.43	2,034.03	18,894.87	18,894.87	-
9	Pre-Shipment / Destination Inspection (GOL's share)	-	-	-	-	-	-	-	-
10	Customs User Fees	25,668.87	25,478.76	190.11	4,545.61	4,735.72	30,214.48	30,214.48	-
11	Administrative fees								
	(a) Business Registration	900.00	900.00	-	-	-	900.00	900.00	-
	(b) Article of Incorporation	-	-	-	-	-	-	-	-
	(c) Operational / Professional License	57.93	57.93	-	-	-	57.93	57.93	-
	(d) Vehicle Registration	2,405.00	530.00	1,875.00	100.00	1,975.00	2,505.00	2,505.00	-
	(e) Resident Permits	-	-	-	-	-	-	-	-
	(f) Fire Certificate	-	-	-	-	-	-	-	-
	(g) Work Permits	-	-	-	-	-	-	-	-
12	Dividends to GOL	-	100.00	(100.00)	-	(100.00)	-	-	-
13	GOL Fines	183.47	-	183.47	1,438.44	1,621.91	1,621.91	1,621.91	-
14	Personal Income Withholding	24,547.46	5,598.92	18,948.54	240.06	19,188.60	24,787.52	24,787.52	-
15	Non-Resident Withholding	-	-	-	-	-	-	-	-
16	Board Fees Withholding	-	-	-	-	-	-	-	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
	(a) Rent / Lease	-	9,563.38	(9,563.38)	-	(9,563.38)	-	-	-
	(b) Interest	-	-	-	-	-	-	-	-
	(c) Dividends	-	-	-	-	-	-	-	-
	(d) Professional services	800.00	1,540.64	(740.64)	-	(740.64)	800.00	800.00	-

Libinc Oil Palm

(e)	Contract Services	-	-	-	-	-	-	-	-	-
(f)	Withholding Tax Other	-	-	-	-	-	-	-	-	-
Sector specific										
18	Surface Rental	23,177.00	23,177.00	-	-	-	23,177.00	23,177.00	-	-
77	Oil License Fees	-	-	-	-	-	-	-	-	-
78	Social Welfare Contribution	23,761.35	-	23,761.35	-	-	23,761.35	-	-	23,761.35
95	Other Administrative Fees	-	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-	-
TOTAL		118,488.52	86,913.78	31,574.74	11,337.85	19,151.24	129,826.37	106,065.02	23,761.35	

Morris American Rubber

		Original template		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	Company
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	-	-	-	-	-	-	-	-
3	Annual Social Contribution (County & Community)	-	-	-	-	-	-	-	-
4	Corporate Profits Tax / Turnover Tax	10,233.76	10,233.76	-	-	-	10,233.76	10,233.76	-
5	Import Levy	-	16,869.94	(16,869.94)	16,869.94	-	16,869.94	16,869.94	-
6	Excise Tax	-	-	-	-	-	-	-	-
7	GST	-	15,690.00	(15,690.00)	15,690.00	-	15,690.00	15,690.00	-
8	ECOWAS Trade Levy (ETL)	-	1,309.08	(1,309.08)	1,309.08	-	1,309.08	1,309.08	-
11	Administrative fees	-	-	-	-	-	-	-	-
	(a) Business Registration	55.17	68.97	(13.80)	13.80	-	68.97	68.97	-
	(b) Article of Incorporation	-	-	-	-	-	-	-	-
	(c) Operational / Professional License	57.93	57.93	-	-	-	57.93	57.93	-
	(d) Vehicle Registration	4,808.00	5,067.00	(259.00)	259.00	-	5,067.00	5,067.00	-
	(e) Resident Permits	-	-	-	-	-	-	-	-
	(f) Fire Certificate	-	-	-	-	-	-	-	-
	(g) Work Permits	-	-	-	-	-	-	-	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	-	-	-	-	-	-	-	-
14	Personal Income Withholding	17,460.21	13,970.58	3,489.63	(3,489.63)	-	13,970.58	13,970.58	-
15	Non-Resident Withholding	-	-	-	-	-	-	-	-
16	Board Fees Withholding	-	-	-	-	-	-	-	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
	(a) Rent / Lease	27,913.45	27,913.45	-	-	-	27,913.45	27,913.45	-
	(b) Interest	-	-	-	-	-	-	-	-
	(c) Dividends	-	-	-	-	-	-	-	-
	(d) Professional services	-	-	-	-	-	-	-	-
	(e) Contract Services	-	-	-	-	-	-	-	-
	(f) Withholding Tax Other	-	-	-	-	-	-	-	-
	Sector specific								

Morris American Rubber

26	Export tax	4,000.00	-	4,000.00	-	4,000.00	4,000.00	4,000.00	-
34	Phyto Sanitary Fee	2,000.00	-	2,000.00	-	2,000.00	2,000.00	2,000.00	-
95	Other Administrative Fees	1,040.00	6,400.00	(5,360.00)	-	(5,360.00)	1,040.00	1,040.00	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	D cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	1,610.00	(1,610.00)	1,610.00	-	1,610.00	1,610.00	-
	TOTAL	67,568.52	99,190.71	(31,622.19)	32,262.19	640.00	99,830.71	99,830.71	-

Salala Rubber Corporation

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
Common Taxes and Fees (not sector specific)									
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	-	-	-	-	-	-	-	-
3	Annual Social Contribution (County & Community)	-	-	-	-	-	-	-	-
4	Corporate Profits Tax / Turnover Tax	454,921.45		454,921.45	(454,921.45)	-	-	-	-
5	Import Levy	-	-	-	-	-	-	-	-
6	Excise Tax	-	-	-	-	-	-	-	-
7	GST	-	-	-	-	-	-	-	-
8	ECOWAS Trade Levy (ETL)	655.03	1,142.59	(487.56)	487.56	-	1,142.59	1,142.59	-
9	Pre-Shipment / Destination Inspection (GOL's share)	-	-	-	-	-	-	-	-
10	Customs User Fees	65,730.28	53,578.18	12,152.10	(11,820.04)	332.06	53,910.24	53,910.24	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	900.00	900.00		-	-	900.00	900.00	
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	57.93	57.93		-	-	57.93	57.93	
(d)	Vehicle Registration	16,930.00	-	16,930.00	4,140.00	21,070.00	21,070.00	21,070.00	
(e)	Resident Permits	2,300.00	2,325.00	(25.00)	-	(25.00)	2,300.00	2,300.00	
(f)	Fire Certificate	-	210.00	(210.00)	210.00	-	210.00	210.00	
(g)	Work Permits	5,000.00	4,000.00	1,000.00	-	1,000.00	5,000.00	5,000.00	
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	-	-	-	-	-	-	-	-
14	Personal Income Withholding	163,525.88	180,382.02	(16,856.14)	16,856.14	-	180,382.02	180,382.02	
15	Non-Resident Withholding	-	-	-	-	-	-	-	-
16	Board Fees Withholding	-	-	-	-	-	-	-	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	1,497.23	1,050.00	447.23	(447.23)	-	1,050.00	1,050.00	
(b)	Interest	-	-	-	-	-	-	-	-
(c)	Dividends	-	-	-	-	-	-	-	-
(d)	Professional services	-	-	-	-	-	-	-	-

Salala Rubber Corporation

(e)	Contract Services	-	-	-	-	-	-	-	-
(f)	Withholding Tax Other	800.00	-	800.00	-	800.00	800.00	800.00	-
	Sector specific								
18	Surface Rental	1,200.00	1,200.00	-	-	-	1,200.00	1,200.00	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	-	-	-	-	-	-	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
20	Royalty	-	-	-	-	-	-	-	-
28	Land Resource Tax	-	-	-	-	-	-	-	-
29	Rubberwood Products -	-	-	-	-	-	-	-	-
(a)	Local Collections	-	-	-	150.00	-	150.00	-	150.00
(b)	Export Collections	-	-	-	-	-	-	-	-
30	Rubber sales tax	-	-	-	660,517.04	-	660,517.04	-	660,517.04
31	Block Inspection Fees	-	-	-	-	-	-	-	-
94	Contribution Directly to University	-	-	-	-	-	-	-	-
95	Other Administrative Fees	-	6.90	(6.90)	6.90	-	6.90	6.90	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	176,509.88	(176,509.88)	176,509.88	-	176,509.88	176,509.88	-
	TOTAL	713,517.80	421,362.50	292,155.30	391,688.80	23,177.06	1,105,206.60	444,539.56	660,667.04

Sime Darby

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus			-					-
2	Contribution via GOL to University Depts (UL etc.)			-					-
3	Annual Social Contribution (County & Community)			-					-
4	Corporate Profits Tax / Turnover Tax		10,163.64	(10,163.64)		(10,163.64)			-
5	Import Levy	800.00		800.00		800.00	800.00	800.00	-
6	Excise Tax		1,073.32	(1,073.32)	1,073.32		1,073.32	1,073.32	-
7	GST	1,796.18	1,564.60	231.58	(231.58)		1,564.60	1,564.60	-
8	ECOWAS Trade Levy (ETL)	8,301.21	10,402.58	(2,101.37)	1,832.86	(268.51)	10,134.07	10,134.07	-
9	Pre-Shipment / Destination Inspection (GOL's share)			-					-
10	Customs User Fees	17,154.46	21,072.14	(3,917.68)	3,514.91	(402.77)	20,669.37	20,669.37	-
11	Administrative fees			-					-
(a)	Business Registration			-					-
(b)	Article of Incorporation			-					-
(c)	Operational / Professional License	430.00		430.00	(430.00)				-
(d)	Vehicle Registration		22,160.00	(22,160.00)	22,485.00	325.00	22,485.00	22,485.00	-
(e)	Resident Permits	9,550.00	11,625.00	(2,075.00)	2,075.00		11,625.00	11,625.00	-
(f)	Fire Certificate			-					-
(g)	Work Permits	8,000.00	18,000.00	(10,000.00)	10,000.00		18,000.00	18,000.00	-
12	Dividends to GOL		800.00	(800.00)	800.00		800.00	800.00	-
13	GOL Fines			-					-
14	Personal Income Withholding	390,340.09	488,995.16	(98,655.07)	114,471.37	15,816.30	504,811.46	504,811.46	-
15	Non-Resident Withholding	-	-	-	-	-	-	-	-
16	Board Fees Withholding	-	-	-	-	-	-	-	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	-	-	-	-	-	-	-	-
(b)	Interest	-	-	-	-	-	-	-	-
(c)	Dividends	-	-	-	-	-	-	-	-
(d)	Professional services	-	5,033.04	(5,033.04)	-	(5,033.04)	-	-	-

Sime Darby

(e)	Contract Services	5,611.83	-	5,611.83	(5,611.83)	-	-	-
(f)	Withholding Tax Other	8,839.56	-	8,839.56	(8,839.56)	-	-	-
Sector specific								
18	Surface Rental	137,500.00	187,500.00	(50,000.00)	50,000.00	-	187,500.00	187,500.00
29	Rubberwood Products -	-	-	-	-	-	-	-
(a)	Local Collections	-	-	-	-	-	-	-
(b)	Export Collections	-	-	-	-	-	-	-
30	Rubber sales tax	-	93,375.72	(93,375.72)	20,460.40	(72,915.32)	20,460.40	20,460.40
95	Other Administrative Fees	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-
TOTAL		588,323.33	871,765.20	(283,441.87)	211,599.89	(71,841.98)	799,923.22	799,923.22

Pit Sawyers									
		Templates Lodged		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	Company
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	-	-	-	-	-	-	-	-
(b)	Interest	-	-	-	-	-	-	-	-
(c)	Dividends	-	-	-	-	-	-	-	-
(d)	Professional services	-	-	-	-	-	-	-	-
(e)	Contract Services	-	-	-	-	-	-	-	-
(f)	Withholding Tax Other	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	-	-	-	-	-	-	-	-
39	Sawmill Permit Fees	-	-	-	-	-	-	-	-
40	Chainsaw Lumber Fees (Pit Sawyers)	-	207,484.05	(207,484.05)	-	-	-	207,484.05	(207,484.05)
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
	TOTAL	-	207,484.05	(207,484.05)	-	-	-	207,484.05	(207,484.05)

Alpha Logging & Wood Programme

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company USD	Agency USD	USD	Company USD	Agency USD	Company USD	Agency USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	900.00	900.00	-	-	-	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	57.93	57.93	-	-	-	57.93	57.93	-
(d)	Vehicle Registration	5,503.00	5,503.00	-	-	-	5,503.00	5,503.00	-
(e)	Resident Permits	100.00	-	100.00	-	100.00	100.00	100.00	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	-	-	-	-	-	-	-	-
14	Personal Income Withholding	-	463.82	(463.82)	463.82	-	463.82	463.82	-
15	Non-Resident Withholding	-	-	-	-	-	-	-	-
16	Board Fees Withholding	-	-	-	-	-	-	-	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	600.00	600.00	-	-	-	600.00	600.00	-
(b)	Interest	-	-	-	-	-	-	-	-
(c)	Dividends	-	-	-	-	-	-	-	-
(d)	Professional services	-	-	-	-	-	-	-	-
(e)	Contract Services	-	-	-	-	-	-	-	-
(f)	Withholding Tax Other	458.00	-	458.00	(458.00)	-	-	-	-
	Sector Specific								
18	Surface Rental	100,000.00	100,000.00	-	-	-	100,000.00	100,000.00	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	-	-	-	-	-	-	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
(a)	Local Collections	-	-	-	-	-	-	-	-

Alpha Logging & Wood Programme

(b)	Export Collections	-	-	-	-	-	-	-	-
32	Contract Administration Fee	-	1,000.00	(1,000.00)	1,000.00	-	1,000.00	1,000.00	-
33	Waybill Fee	-	-	-	-	-	-	-	-
37	Auction Fee	-	-	-	-	-	-	-	-
38	Forest Product Fee (processed materials)	1,000.00	-	1,000.00	(1,000.00)	-	-	-	-
39	Sawmill Permit Fees	-	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
	TOTAL	108,618.93	108,524.75	94.18	5.82	100.00	108,624.75	108,624.75	-

Table title

Atlantic Resources Limited

		Original template		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
		Common Taxes and Fees (not sector specific)							
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	-	-	-	-	-	-	-	-
3	Annual Social Contribution (County & Community)	-	-	-	-	-	-	-	-
4	Corporate Profits Tax / Turnover Tax	-	-	-	-	-	-	-	-
5	Import Levy	-	-	-	-	-	-	-	-
6	Excise Tax	-	35,578.07	(35,578.07)	35,578.07	-	35,578.07	35,578.07	-
7	GST	26,106.57	26,106.57	-	-	-	26,106.57	26,106.57	-
8	ECOWAS Trade Levy (ETL)	15,539.60	15,539.60	-	-	-	15,539.60	15,539.60	-
9	Pre-Shipment / Destination Inspection (GOL's share)	-	-	-	-	-	-	-	-
10	Customs User Fees	34,527.83	34,527.83	-	-	-	34,527.83	34,527.83	-
11	Administrative fees	-	57.93	(57.93)	-	(57.93)	-	-	-
(a)	Business Registration	220.69	220.69	-	57.93	57.93	278.62	278.62	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	173.79	173.79	-	-	-	173.79	173.79	-
(d)	Vehicle Registration	10,576.00	10,576.00	-	-	-	10,576.00	10,576.00	-
(e)	Resident Permits	16,250.00	16,250.00	-	-	-	16,250.00	16,250.00	-
(f)	Fire Certificate	10.00	20.00	(10.00)	10.00	-	20.00	20.00	-
(g)	Work Permits	34,000.00	34,000.00	-	-	-	34,000.00	34,000.00	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	2,079.29	2,152.75	(73.46)	73.46	-	2,152.75	2,152.75	-
14	Personal Income Withholding	2,868.00	3,775.16	(907.16)	907.16	-	3,775.16	3,775.16	-
15	Non-Resident Withholding	22,808.78	-	22,808.78	(22,808.78)	-	-	-	-
16	Board Fees Withholding	-	-	-	-	-	-	-	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	3,000.00	3,000.00	-	-	-	3,000.00	3,000.00	-
(b)	Interest	-	-	-	-	-	-	-	-
(c)	Dividends	-	-	-	-	-	-	-	-
(d)	Professional services	-	-	-	-	-	-	-	-

Atlantic Resources Limited

(e)	Contract Services	-	-	-	-	-	-	-	-
(f)	Withholding Tax Other	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	-	-	-	-	-	-	-	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	-	-	-	-	-	-	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
30	Rubber sales tax	-	-	-	-	-	-	-	-
31	Block Inspection Fees	-	-	-	-	-	-	-	-
32	Contract Administration Fee	-	1,000.00	(1,000.00)	1,000.00	-	1,000.00	1,000.00	-
33	Waybill Fee	-	-	-	-	-	-	-	-
66	EIA:Private Use Permit: < 50k hectares	-	-	-	-	-	-	-	-
67	EIA:Private Use Permit: > 50k hectares	-	7,500.00	(7,500.00)	7,500.00	-	7,500.00	7,500.00	-
68	EIA:Forestry Management Contract: Large	-	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	57.93	836.11	(778.18)	778.18	-	836.11	836.11	-
	TOTAL	168,218.48	191,314.51	(23,096.02)	23,096.02	-	191,314.51	191,314.51	-

B&V Timber Company

		Original template		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
Common Taxes and Fees (not sector specific)									
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
10	Customs User Fees	-	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	55.17	55.17	-	-	-	55.17	55.17	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	57.93	57.93	-	-	-	57.93	57.93	-
(d)	Vehicle Registration	-	-	-	-	-	-	-	-
(e)	Resident Permits	-	500.00	(500.00)	500.00	-	500.00	500.00	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	3,589.73	3,589.73	-	-	-	3,589.73	3,589.73	-
14	Personal Income Withholding	-	7,615.26	(7,615.26)	7,615.26	-	7,615.26	7,615.26	-
15	Non-Resident Withholding	-	-	-	-	-	-	-	-
16	Board Fees Withholding	-	-	-	-	-	-	-	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	720.00	720.00	-	-	-	720.00	720.00	-
(b)	Interest	-	-	-	-	-	-	-	-
(c)	Dividends	-	-	-	-	-	-	-	-
(d)	Professional services	-	-	-	-	-	-	-	-
(e)	Contract Services	-	-	-	-	-	-	-	-
(f)	Withholding Tax Other	15,230.52	-	15,230.52	(15,230.52)	-	-	-	-
Sector Specific									
18	Surface Rental	30,050.00	30,500.00	(450.00)	-	(450.00)	30,050.00	30,050.00	-
29	Rubberwood Products -	-	-	-	-	-	-	-	-
(a)	Local Collections	-	-	-	-	-	-	-	-
(b)	Export Collections	-	-	-	-	-	-	-	-
30	Rubber sales tax	-	-	-	-	-	-	-	-
31	Block Inspection Fees	-	-	-	-	-	-	-	-
32	Contract Administration Fee	-	2,000.00	(2,000.00)	2,000.00	-	2,000.00	2,000.00	-
33	Waybill Fee	-	600.00	(600.00)	600.00	-	600.00	600.00	-

B&V Timber Company

34	Phyto Sanitary Fee	-	-	-	-	-	-	-	-
35	Area Fee	-	12,475.00	(12,475.00)	12,475.00	-	12,475.00	12,475.00	-
36	Stumpage Fee	13,945.55	13,945.55	-	-	-	13,945.55	13,945.55	-
37	Auction Fee	-	-	-	-	-	-	-	-
38	Forest Product Fee (processed materials)	-	22,608.72	(22,608.72)	-	(22,608.72)	-	-	-
41	Bid Premium	-	30,050.00	(30,050.00)	-	(30,050.00)	-	-	-
42	Timber Export Licence Fees	-	100.00	(100.00)	100.00	-	100.00	100.00	-
43	Log Export Fees	27,892.21	19,855.81	8,036.40	-	8,036.40	27,892.21	27,892.21	-
45	Chain of Custody Management Fee (PSI)	-	-	-	7,433.72	7,433.72	7,433.72	7,433.72	-
65	EIA:Timber Sale Contract	-	-	-	-	-	-	-	-
66	EIA:Private Use Permit: < 50k hectares	-	2,500.00	(2,500.00)	2,500.00	-	2,500.00	2,500.00	-
67	EIA:Private Use Permit: > 50k hectares	-	1,225.00	(1,225.00)	1,225.00	-	1,225.00	1,225.00	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	100.00	(100.00)	-	(100.00)	-	-	-
		100.00	-	100.00	(100.00)	-	-	-	-
		22,608.72	-	22,608.72	(22,608.72)	-	-	-	-
		500.00	-	500.00	(500.00)	-	-	-	-
		-	-	-	-	-	-	-	-
	TOTAL	114,749.83	148,498.17	(33,748.34)	(3,990.26)	(37,738.60)	110,759.57	110,759.57	-

Bargor & Bargor Ent. Inc

		Original template		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	-	-	-	-	-	-	-	-
3	Annual Social Contribution (County & Community)	-	-	-	-	-	-	-	-
4	Corporate Profits Tax / Turnover Tax	-	-	-	-	-	-	-	-
5	Import Levy	-	1,783.06	(1,783.06)	1,783.06	-	1,783.06	1,783.06	-
6	Excise Tax	-	1,274.59	(1,274.59)	1,274.59	-	1,274.59	1,274.59	-
7	GST	-	81.75	(81.75)	81.75	-	81.75	81.75	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	-	-	-	-	-	-	-	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	-	-	-	-	-	-	-
(d)	Vehicle Registration	-	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	-	350.95	(350.95)	350.95	-	350.95	350.95	-
14	Personal Income Withholding	1,649.05	1,649.05	-	-	-	1,649.05	1,649.05	-
15	Non-Resident Withholding	-	-	-	-	-	-	-	-
16	Board Fees Withholding	-	-	-	-	-	-	-	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	-	-	-	-	-	-	-	-
(b)	Interest	-	-	-	-	-	-	-	-
(c)	Dividends	-	-	-	-	-	-	-	-
(d)	Professional services	-	-	-	-	-	-	-	-
(e)	Contract Services	-	-	-	-	-	-	-	-
(f)	Withholding Tax Other	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	9,500.00	9,500.00	-	-	-	9,500.00	9,500.00	-
31	Block Inspection Fees	-	-	-	-	-	-	-	-

Bargor & Bargor Ent. Inc

32	Contract Administration Fee	-	1,000.00	(1,000.00)	1,000.00	-	1,000.00	1,000.00	-
33	Waybill Fee	-	600.00	(600.00)	600.00	-	600.00	600.00	-
34	Phyto Sanitary Fee	150.00	150.00	-	-	-	150.00	150.00	-
35	Area Fee	-	6,250.00	(6,250.00)	6,250.00	-	6,250.00	6,250.00	-
36	Stumpage Fee	17,148.58	29,040.13	(11,891.55)	(100.00)	(11,991.55)	17,048.58	17,048.58	-
37	Auction Fee	-	-	-	-	-	-	-	-
38	Forest Product Fee (processed materials)	-	20,936.52	(20,936.52)	33,042.19	12,105.67	33,042.19	33,042.19	-
39	Sawmill Permit Fees	-	-	-	-	-	-	-	-
40	Chainsaw Lumber Fees (Pit Sawyers)	-	-	-	-	-	-	-	-
41	Bid Premium	-	9,500.00	(9,500.00)	-	(9,500.00)	-	-	-
42	Timber Export Licence Fees	-	200.00	(200.00)	200.00	-	200.00	200.00	-
43	Log Export Fees	-	33,039.02	(33,039.02)	-	(33,039.02)	-	-	-
44	Non Timber Forest Products -	-	-	-	-	-	-	-	-
(a)	Local Collections	-	-	-	-	-	-	-	-
(b)	Export collections	-	-	-	-	-	-	-	-
45	Chain of Custody Management Fee (PSI)	-	3,786.96	(3,786.96)	12,886.52	9,099.56	12,886.52	12,886.52	-
46	Research Vessels Tonnage Tax	-	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	21,638.42	-	21,638.42	(21,638.42)	-	-	-	-
	TOTAL	50,086.05	119,142.03	(69,055.98)	35,730.64	(33,325.34)	85,816.69	85,816.69	-

Bassa Logging & Timber

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	-	-	-	-	-	-	-	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	-	-	-	-	-	-	-
(d)	Vehicle Registration	145.00	145.00	-	-	-	145.00	145.00	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	184.83	184.83	-	-	-	184.83	184.83	-
14	Personal Income Withholding	-	377.38	(377.38)	377.38	-	377.38	377.38	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	-	-	-	-	-	-	-	-
(b)	Interest	-	-	-	-	-	-	-	-
(c)	Dividends	-	-	-	-	-	-	-	-
(d)	Professional services	377.38	-	377.38	(377.38)	-	-	-	-
(e)	Contract Services	-	-	-	-	-	-	-	-
(f)	Withholding Tax Other	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	6,250.00	51,250.00	(45,000.00)	45,000.00	-	51,250.00	51,250.00	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	-	-	-	-	-	-	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-

Bassa Logging & Timber

30	Rubber sales tax	-	-	-	-	-	-	-	-
31	Block Inspection Fees	-	-	-	-	-	-	-	-
32	Contract Administration Fee	1,000.00	1,000.00	-	-	-	1,000.00	1,000.00	-
33	Waybill Fee	-	-	-	-	-	-	-	-
34	Phyto Sanitary Fee	-	-	-	-	-	-	-	-
35	Area Fee	-	6,250.00	(6,250.00)	6,250.00	-	6,250.00	6,250.00	-
36	Stumpage Fee	-	-	-	-	-	-	-	-
37	Auction Fee	-	-	-	-	-	-	-	-
38	Forest Product Fee (processed materials)	-	7,250.00	(7,250.00)	-	(7,250.00)	-	-	-
39	Sawmill Permit Fees	-	-	-	-	-	-	-	-
40	Chainsaw Lumber Fees (Pit Sawyers)	-	-	-	-	-	-	-	-
41	Bid Premium	51,250.00	51,250.00	-	(51,250.00)	(51,250.00)	-	-	-
42	Timber Export Licence Fees	-	-	-	-	-	-	-	-
43	Log Export Fees	-	-	-	-	-	-	-	-
44	Non Timber Forest Products	-	-	-	-	-	-	-	-
	(a) Local Collections	-	-	-	-	-	-	-	-
	(b) Export collections	-	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
	(a) GIS Map(s)	-	-	-	-	-	-	-	-
	(b) ID cards fees / LTA fees	-	-	-	-	-	-	-	-
	(c) Survey Fees	-	-	-	-	-	-	-	-
	(d) Others*	-	-	-	-	-	-	-	-
	TOTAL	59,207.21	117,707.21	(58,500.00)	-	(58,500.00)	59,207.21	59,207.21	-

DC Wilson Incorporated

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	Company
		USD	USD	USD	USD	USD	USD	USD	USD
Common Taxes and Fees (not sector specific)									
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
11	Administrative fees								
(a)	Business Registration	68.97	-	68.97	96.55	165.52	165.52	165.52	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	-	-	-	-	-	-	-
(d)	Vehicle Registration	-	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	-	-	-	41.38	41.38	41.38	41.38	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	-	-	-	-	-	-	-	-
(b)	Interest	-	-	-	-	-	-	-	-
(c)	Dividends	-	-	-	-	-	-	-	-
(d)	Professional services	57.93	-	57.93	173.79	231.72	231.72	231.72	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(b)	Broker License	-	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
TOTAL		126.90	-	126.90	311.72	438.62	438.62	438.62	-

Ecotimbers

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
Common Taxes and Fees (not sector specific)									
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
4	Corporate Profits Tax / Turnover Tax	-	6,119.10	(6,119.10)	6,119.10	-	6,119.10	6,119.10	-
5	Import Levy	-	14,785.05	(14,785.05)	14,785.05	-	14,785.05	14,785.05	-
6	Excise Tax	-	-	-	-	-	-	-	-
7	GST	3,897.18	8,856.02	(4,958.84)	4,958.84	-	8,856.02	8,856.02	-
8	ECOWAS Trade Levy (ETL)	148.88	553.45	(404.57)	404.57	-	553.45	553.45	-
10	Customs User Fees	160.50	160.50	-	-	-	160.50	160.50	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	957.93	900.00	57.93	(57.93)	-	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	57.93	(57.93)	57.93	-	57.93	57.93	-
(d)	Vehicle Registration	14,766.00	19,198.00	(4,432.00)	4,432.00	-	19,198.00	19,198.00	-
(e)	Resident Permits	2,500.00	2,350.00	150.00	(150.00)	-	2,350.00	2,350.00	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	4,000.00	5,000.00	(1,000.00)	1,000.00	-	5,000.00	5,000.00	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	-	87.86	(87.86)	87.86	-	87.86	87.86	-
14	Personal Income Withholding	11,796.19	13,195.04	(1,398.85)	1,398.85	-	13,195.04	13,195.04	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	4,800.00	-	4,800.00	(4,800.00)	-	-	-	-
Sector Specific									
18	Surface Rental	-	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
TOTAL		43,026.68	71,262.95	(28,236.27)	28,236.27	-	71,262.95	71,262.95	-

Ecowood Incorporated

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	Company
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
4	Corporate Profits Tax / Turnover Tax	7,971.28	7,971.28	-	-	-	7,971.28	7,971.28	-
5	Import Levy	13,432.49	8,150.42	5,282.07	(5,282.07)	-	8,150.42	8,150.42	-
6	Excise Tax	-	520.00	(520.00)	5.20	(514.80)	5.20	5.20	-
7	GST	-	10,626.01	(10,626.01)	10,626.01	-	10,626.01	10,626.01	-
8	ECOWAS Trade Levy (ETL)	-	908.23	(908.23)	908.23	-	908.23	908.23	-
(a)	Business Registration	957.93	900.00	57.93	(57.93)	-	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	100.00	100.00	100.00	100.00	-
(c)	Operational / Professional License	-	57.93	(57.93)	57.93	-	57.93	57.93	-
(d)	Vehicle Registration	8,295.00	6,920.00	1,375.00	(1,375.00)	-	6,920.00	6,920.00	-
(e)	Resident Permits	3,000.00	5,925.00	(2,925.00)	11,300.00	8,375.00	14,300.00	14,300.00	-
(f)	Fire Certificate	40.00	-	40.00	(40.00)	-	-	-	-
(g)	Work Permits	3,000.00	3,100.00	(100.00)	100.00	-	3,100.00	3,100.00	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	1,847.24	-	1,847.24	-	1,847.24	1,847.24	1,847.24	-
14	Personal Income Withholding	7,498.55	5,463.23	2,035.32	-	2,035.32	7,498.55	7,498.55	-
	Sector Specific								
26	Export tax	-	100.00	(100.00)	-	(100.00)	-	-	-
30	Rubber sales tax	-	-	-	-	-	-	-	-
31	Block Inspection Fees	-	750.00	(750.00)	-	(750.00)	-	-	-
32	Contract Administration Fee	1,000.00	-	1,000.00	(1,000.00)	-	-	-	-
33	Waybill Fee	2,400.00	3,000.00	(600.00)	600.00	-	3,000.00	3,000.00	-

Ecowood Incorporated

34	Phyto Sanitary Fee	1,100.00	-	1,100.00	(500.00)	600.00	600.00	600.00	-
35	Area Fee	-	-	-	-	-	-	-	-
36	Stumpage Fee	98,507.26	97,359.09	1,148.17	-	1,148.17	98,507.26	98,507.26	-
38	Forest Product Fee (processed materials)	-	74,562.16	(74,562.16)	131,849.09	57,286.93	131,849.09	131,849.09	-
39	Sawmill Permit Fees	2,500.00	2,500.00	-	-	-	2,500.00	2,500.00	-
42	Timber Export Licence Fees	7,122.60	800.00	6,322.60	(7,022.60)	(700.00)	100.00	100.00	-
43	Log Export Fees	124,707.15	131,849.09	(7,141.94)	(123,907.15)	(131,049.09)	800.00	800.00	-
45	Chain of Custody Management Fee (PSI)	71,774.91	13,993.37	57,781.54	(412.75)	57,368.79	71,362.16	71,362.16	-
46	Research Vessels Tonnage Tax	-	-	-	-	-	-	-	-
86	Logs	15,986.91	-	15,986.91	(15,986.91)	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	600.00	(600.00)	-	(600.00)	-	-	-
	TOTAL	371,141.32	376,055.81	(4,914.49)	(37.95)	(4,952.44)	371,103.37	371,103.37	-

E.J&J Enterprise

		Templates Lodged		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	Company
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	-	-	-	-	-	-	-	-
3	Annual Social Contribution (County & Community)	1,931.03	-	1,931.03	(1,931.03)	-	-	-	-
4	Corporate Profits Tax / Turnover Tax	-	-	-	-	-	-	-	-
5	Import Levy	-	-	-	-	-	-	-	-
6	Excise Tax	-	-	-	-	-	-	-	-
7	IGST	-	-	-	-	-	-	-	-
8	ECOWAS Trade Levy (ETL)	-	-	-	-	-	-	-	-
9	Pre-Shipment / Destination Inspection (GOL's share)	-	-	-	-	-	-	-	-
10	Customs User Fees	-	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	-	27.59	(27.59)	27.59	-	27.59	27.59	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	57.93	(57.93)	57.93	-	57.93	57.93	-
(d)	Vehicle Registration	405.00	15.00	390.00	(390.00)	-	15.00	15.00	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	2,569.71	2,555.92	13.79	-	13.79	2,569.71	2,569.71	-
14	Personal Income Withholding	-	10,201.10	(10,201.10)	10,201.10	-	10,201.10	10,201.10	-
15	Non-Resident Withholding	-	-	-	-	-	-	-	-
16	Board Fees Withholding	-	-	-	-	-	-	-	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	-	-	-	-	-	-	-	-
(b)	Interest	-	-	-	-	-	-	-	-
(c)	Dividends	-	-	-	-	-	-	-	-
(d)	Professional services	-	-	-	-	-	-	-	-
(e)	Contract Services	10,460.37	-	10,460.37	(10,460.37)	-	-	-	-
(f)	Withholding Tax Other	-	-	-	-	-	-	-	-

E.J&J Enterprise

18	Surface Rental	-	-	-	-	-	-	-	-
32	Contract Administration Fee	1,000.00	1,000.00	-	-	-	1,000.00	1,000.00	-
33	Waybill Fee	-	-	-	-	-	-	-	-
34	Phyto Sanitary Fee	-	-	-	-	-	-	-	-
35	Area Fee	143,155.00	143,155.00	-	-	-	143,155.00	143,155.00	-
36	Stumpage Fee	29,793.86	65,949.23	(36,155.37)	36,155.37	-	65,949.23	65,949.23	-
37	Auction Fee	-	-	-	-	-	-	-	-
38	Forest Product Fee (processed materials)	151,635.00	89,690.20	61,944.80	(61,944.80)	-	89,690.20	89,690.20	-
39	Sawmill Permit Fees	-	-	-	-	-	-	-	-
40	Chainsaw Lumber Fees (Pit Sawers)	-	-	-	-	-	-	-	-
41	Bid Premium	-	1,000.00	(1,000.00)	1,000.00	-	1,000.00	1,000.00	-
42	Timber Export Licence Fees	-	362,381.16	(362,381.16)	100.00	(362,281.16)	100.00	100.00	-
43	Log Export Fees	13,083.77	-	13,083.77	(13,083.77)	-	-	-	-
44	Non Timber Forest Products -	-	-	-	-	-	-	-	-
(a)	Local Collections	-	-	-	-	-	-	-	-
(b)	Export collections	89,690.20	13,083.77	76,606.43	(76,606.43)	-	13,083.77	13,083.77	-
45	Chain of Custody Management Fee (PSI)	-	-	-	1,864.94	1,864.94	1,864.94	1,864.94	-
95	Other Administrative Fees	-	1,250.00	(1,250.00)	1,250.00	-	1,250.00	1,250.00	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	33,803.11	(33,803.11)	33,803.11	-	33,803.11	33,803.11	-
	TOTAL	443,723.95	724,170.01	(280,446.06)	(79,956.37)	(360,402.43)	363,767.58	363,767.58	-

Euro Liberia Logging

		Templates Lodged		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	-	-	-	-	-	-	-	-
3	Annual Social Contribution (County & Community)	-	-	-	-	-	-	-	-
4	Corporate Profits Tax / Turnover Tax	-	-	-	-	-	-	-	-
5	Import Levy	-	80.59	80.59	80.59	-	80.59	80.59	-
6	Excise Tax	-	-	-	-	-	-	-	-
7	GST	-	58.48	58.48	58.48	-	58.48	58.48	-
8	ECOWAS Trade Levy (ETL)	-	5.03	5.03	5.03	-	5.03	5.03	-
9	Pre-Shipment / Destination Inspection (GOL's share)	-	-	-	-	-	-	-	-
10	Customs User Fees	-	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	-	-	-	-	-	-	-	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	-	-	-	-	-	-	-
(d)	Vehicle Registration	-	2,410.00	2,410.00	2,410.00	-	2,410.00	2,410.00	-
(e)	Resident Permits	-	2,250.00	2,250.00	2,500.00	250.00	2,500.00	2,500.00	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	3,000.00	3,000.00	3,000.00	-	3,000.00	3,000.00	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	-	-	-	-	-	-	-	-
14	Personal Income Withholding	-	10,128.55	10,128.55	10,128.55	-	10,128.55	10,128.55	-
15	Non-Resident Withholding	-	-	-	-	-	-	-	-
16	Board Fees Withholding	-	-	-	-	-	-	-	-
18	Surface Rental	-	-	-	-	-	-	-	-
31	Block Inspection Fees	-	1,000.00	(1,000.00)	-	(1,000.00)	-	-	-
32	Contract Administration Fee	1,000.00	-	1,000.00	-	1,000.00	1,000.00	1,000.00	-
33	Waybill Fee	-	-	-	-	-	-	-	-
34	Phyto Sanitary Fee	-	-	-	-	-	-	-	-
35	Area Fee	1,600,000.00	1,300,000.00	300,000.00	300,000.00	-	1,300,000.00	1,300,000.00	-

Euro Liberia Logging

36	Stumpage Fee	-	-	-	-	-	-	-	-
37	Auction Fee	-	-	-	-	-	-	-	-
38	Forest Product Fee (processed materials)	-	-	-	-	-	-	-	-
39	Sawmill Permit Fees	-	-	-	-	-	-	-	-
40	Chainsaw Lumber Fees (Pit Sawers)	-	1,600,000.00	1,600,000.00	-	1,600,000.00	-	-	-
41	Bid Premium	-	300,000.00	300,000.00	300,000.00	-	300,000.00	300,000.00	-
	TOTAL	1,601,000.00	3,218,932.65	- 1,617,932.65	18,182.65	- 1,599,750.00	1,619,182.65	1,619,182.65	-

Geblo Logging

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
Common Taxes and Fees (not sector specific)									
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	-	-	-	-	-	-	-	-
4	Corporate Profits Tax / Turnover Tax	-	-	-	-	-	-	-	-
5	Import Levy	-	4,290.50	(4,290.50)	4,290.50	-	4,290.50	4,290.50	-
6	Excise Tax	-	-	-	-	-	-	-	-
7	GST	-	5,921.17	(5,921.17)	5,921.17	-	5,921.17	5,921.17	-
8	ECOWAS Trade Levy (ETL)	-	795.03	(795.03)	795.03	-	795.03	795.03	-
9	Pre-Shipment / Destination Inspection (GOL's share)	-	-	-	-	-	-	-	-
10	Customs User Fees	-	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	-	55.17	(55.17)	55.17	-	55.17	55.17	-
(b)	Article of Incorporation	-	10.00	(10.00)	10.00	-	10.00	10.00	-
(c)	Operational / Professional License	-	57.93	(57.93)	57.93	-	57.93	57.93	-
(d)	Vehicle Registration	-	330.00	(330.00)	330.00	-	330.00	330.00	-
13	GOL Fines	-	-	-	-	-	-	-	-
14	Personal Income Withholding	-	4,301.01	(4,301.01)	4,301.01	-	4,301.01	4,301.01	-
15	Non-Resident Withholding	-	-	-	-	-	-	-	-
16	Board Fees Withholding	-	-	-	-	-	-	-	-
Sector Specific									
18	Surface Rental	-	-	-	-	-	-	-	-
33	Waybill Fee	-	4,200.00	(4,200.00)	4,200.00	-	4,200.00	4,200.00	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	10.00	(10.00)	10.00	-	10.00	10.00	-
TOTAL		-	19,970.81	(19,970.81)	19,970.81	-	19,970.81	19,970.81	-

Global Logging Company

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	Company
		USD	USD		USD	USD	USD	USD	USD
Common Taxes and Fees (not sector specific)									
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	-	-	-	-	-	-	-	-
3	Annual Social Contribution (County & Community)	-	-	-	-	-	-	-	-
4	Corporate Profits Tax / Turnover Tax	-	7,500.00	(7,500.00)	7,500.00	-	7,500.00	7,500.00	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	-	900.00	(900.00)	900.00	-	900.00	900.00	-
(b)	Article of Incorporation	-	100.00	(100.00)	100.00	-	100.00	100.00	-
(c)	Operational / Professional License	-	57.93	(57.93)	57.93	-	57.93	57.93	-
(d)	Vehicle Registration	-	790.00	(790.00)	790.00	-	790.00	790.00	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	1,000.00	(1,000.00)	1,000.00	-	1,000.00	1,000.00	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	-	-	-	-	-	-	-	-
14	Personal Income Withholding	-	6,615.21	(6,615.21)	6,615.21	-	6,615.21	6,615.21	-
15	Non-Resident Withholding	-	-	-	-	-	-	-	-
16	Board Fees Withholding	-	-	-	-	-	-	-	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	-	200.00	(200.00)	200.00	-	200.00	200.00	-
(b)	Interest	-	-	-	-	-	-	-	-
(c)	Dividends	-	-	-	-	-	-	-	-
(d)	Professional services	-	-	-	-	-	-	-	-
(e)	Contract Services	-	-	-	-	-	-	-	-
(f)	Withholding Tax Other	-	-	-	-	-	-	-	-
Sector Specific									
18	Surface Rental	-	-	-	-	-	-	-	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	-	-	-	-	-	-	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-

Global Logging Company

(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
31	Block Inspection Fees	-	-	-	-	-	-	-	-
32	Contract Administration Fee	-	-	-	-	-	-	-	-
33	Waybill Fee	-	6,000.00	(6,000.00)	6,000.00	-	6,000.00	6,000.00	-
34	Phyto Sanitary Fee	-	-	-	-	-	-	-	-
35	Area Fee	-	-	-	-	-	-	-	-
36	Stumpage Fee	-	167,681.34	(167,681.34)	109,328.23	(58,353.11)	109,328.23	109,328.23	-
37	Auction Fee	-	-	-	-	-	-	-	-
42	Timber Export Licence Fees	-	500.00	(500.00)	500.00	-	500.00	500.00	-
43	Log Export Fees	-	164,617.58	(164,617.58)	164,617.58	-	164,617.58	164,617.58	-
44	Non Timber Forest Products -	-	-	-	-	-	-	-	-
(a)	Local Collections	-	-	-	-	-	-	-	-
(b)	Export collections	-	-	-	-	-	-	-	-
45	Chain of Custody Management Fee (PSI)	-	23,046.46	(23,046.46)	81,399.57	58,353.11	81,399.57	81,399.57	-
66	EIA:Private Use Permit: < 50k hectares	-	-	-	-	-	-	-	-
67	EIA:Private Use Permit: > 50k hectares	-	2,500.00	(2,500.00)	2,500.00	-	2,500.00	2,500.00	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	iD cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
	TOTAL	-	381,508.52	(381,508.52)	381,508.52	-	381,508.52	381,508.52	-

International consultant Capital

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	Company
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	-	-	-	-	-	-	-	-
3	Annual Social Contribution (County & Community)	-	-	-	-	-	-	-	-
4	Corporate Profits Tax / Turnover Tax	-	-	-	-	-	-	-	-
5	Import Levy	-	-	-	-	-	-	-	-
6	Excise Tax	-	-	-	-	-	-	-	-
7	GST	-	-	-	-	-	-	-	-
8	ECOWAS Trade Levy (ETL)	102.09	102.09	-	-	-	102.09	102.09	-
9	Pre-Shipment / Destination Inspection (GOL's share)	-	-	-	-	-	-	-	-
10	Customs User Fees	306.28	306.28	-	-	-	306.28	306.28	-
11	Administrative fees								
(a)	Business Registration	900.00	900.00	-	-	-	900.00	900.00	-
(b)	Article of Incorporation	-	10.00	(10.00)	10.00	-	10.00	10.00	-
(c)	Operational / Professional License	57.93	57.93	-	-	-	57.93	57.93	-
(d)	Vehicle Registration	230.00	230.00	-	-	-	230.00	230.00	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	-	-	-	-	-	-	-	-
14	Personal Income Withholding	7,052.00	2,684.80	4,367.20	(4,362.75)	4.45	2,689.25	2,689.25	-
15	Non-Resident Withholding	-	-	-	-	-	-	-	-
18	Surface Rental	-	-	-	-	-	-	-	-
31	Block Inspection Fees	-	-	-	-	-	-	-	-
32	Contract Administration Fee	600.00	-	600.00	(600.00)	-	-	-	-
33	Waybill Fee	-	600.00	(600.00)	600.00	-	600.00	600.00	-
34	Phyto Sanitary Fee	-	-	-	-	-	-	-	-
35	Area Fee	-	-	-	-	-	-	-	-
36	Stumpage Fee	-	-	-	-	-	-	-	-

International consultant Capital

37	Auction Fee	-	-	-	-	-	-	-	-
38	Forest Product Fee (processed materials)	-	600.00	(600.00)	-	(600.00)	-	-	-
39	Sawmill Permit Fees	-	-	-	-	-	-	-	-
40	Chainsaw Lumber Fees (Pit Sawers)	-	-	-	-	-	-	-	-
41	Bid Premium	-	1,414,150.50	(1,414,150.50)	-	(1,414,150.50)	-	-	-
	TOTAL	9,248.30	1,419,641.60	(1,410,393.30)	(4,352.75)	(1,414,746.05)	4,895.55	4,895.55	-

Liberia Tree & Trading Company

		Original templates		Difference	Adjustments		Final Amounts		Difference
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD		USD	USD	USD	USD	
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	-	-	-	-	-	-	-	-
3	Annual Social Contribution (County & Community)	-	-	-	-	-	-	-	-
4	Corporate Profits Tax / Turnover Tax	49,077.96	7,500.00	41,577.96	300.00	41,877.96	49,377.96	49,377.96	-
5	Import Levy	-	-	-	8,258.22	8,258.22	8,258.22	8,258.22	-
6	Excise Tax	-	-	-	1,018.71	1,018.71	1,018.71	1,018.71	-
7	GST	3,404.68	-	3,404.68	1,973.03	5,377.71	5,377.71	5,377.71	-
8	ECOWAS Trade Levy (ETL)	-	-	-	640.39	640.39	640.39	640.39	-
11	Administrative fees								
(a)	Business Registration	-	900.00	(900.00)	55.17	(844.83)	55.17	55.17	-
(b)	Article of Incorporation	-	100.00	(100.00)	-	(100.00)	-	-	-
(c)	Operational / Professional License	-	-	-	57.93	57.93	57.93	57.93	-
(d)	Vehicle Registration	-	790.00	(790.00)	-	(790.00)	-	-	-
(e)	Resident Permits	6,750.00	-	6,750.00	(250.00)	6,500.00	6,500.00	6,500.00	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	1,000.00	(1,000.00)	-	(1,000.00)	-	-	-
12	Dividends to GOL	35,971.27	-	35,971.27	-	35,971.27	35,971.27	35,971.27	-
13	GOL Fines	4,611.16	-	4,611.16	8,482.37	13,093.53	13,093.53	13,093.53	-
14	Personal Income Withholding	15,661.91	6,615.21	9,046.70	(9,108.61)	(61.91)	6,553.30	6,553.30	-
15	Non-Resident Withholding	-	-	-	-	-	-	-	-
16	Board Fees Withholding	-	-	-	-	-	-	-	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	-	200.00	(200.00)	1,500.00	1,300.00	1,500.00	1,500.00	-
(b)	Interest	-	-	-	-	-	-	-	-
(c)	Dividends	-	-	-	-	-	-	-	-
(d)	Professional services	-	-	-	-	-	-	-	-
(e)	Contract Services	-	-	-	-	-	-	-	-
(f)	Withholding Tax Other	-	-	-	-	-	-	-	-
	Sector Specific								
32	Contract Administration Fee	-	-	-	-	-	-	-	-
33	Waybill Fee	16,200.00	-	16,200.00	-	16,200.00	16,200.00	16,200.00	-

Liberia Tree & Trading Company

34	Phyto Sanitary Fee	-	-	-	1,400.00	1,400.00	1,400.00	1,400.00	-
35	Area Fee	650.00	-	650.00	(650.00)	-	-	-	-
36	Stumpage Fee	384,484.91	109,328.23	275,156.68	(9,533.10)	265,623.58	374,951.81	374,951.81	-
37	Auction Fee	-	-	-	-	-	-	-	-
38	Forest Product Fee (processed materials)	-	87,899.57	(87,899.57)	574,696.09	486,796.52	574,696.09	574,696.09	-
39	Sawmill Permit Fees	-	-	-	-	-	-	-	-
40	Chainsaw Lumber Fees (Pit Sawyers)	-	-	-	-	-	-	-	-
41	Bid Premium	-	-	-	-	-	-	-	-
42	Timber Export Licence Fees	900.00	-	900.00	-	900.00	900.00	900.00	-
43	Log Export Fees	574,696.09	164,617.58	410,078.51	(574,696.09)	(164,617.58)	-	-	-
44	Non Timber Forest Products -	150.00	-	150.00	-	150.00	150.00	150.00	-
	(a) Local Collections	-	-	-	-	-	-	-	-
	(b) Export collections	1,200.00	-	1,200.00	(1,200.00)	-	-	-	-
45	Chain of Custody Management Fee (PSI)	429,530.16	-	429,530.16	9,533.30	439,063.46	439,063.46	439,063.46	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
	(a) GIS Map(s)	-	-	-	-	-	-	-	-
	(b) ID cards fees / LTA fees	-	-	-	-	-	-	-	-
	(c) Survey Fees	-	-	-	-	-	-	-	-
	(d) Others*	-	-	-	650.00	650.00	650.00	650.00	-
	TOTAL	1,523,288.14	378,950.59	1,144,337.55	13,127.41	1,157,464.96	1,536,415.55	1,536,415.55	-

Mandra Forestry Limited

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
Common Taxes and Fees (not sector specific)									
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
5	Import Levy	3,161.30	3,161.30	-	-	-	3,161.30	3,161.30	-
6	Excise Tax	-	-	-	-	-	-	-	-
7	GST	4,669.29	4,669.24	0.05	(0.05)	-	4,669.24	4,669.24	-
8	ECOWAS Trade Levy (ETL)	316.13	316.13	-	-	-	316.13	316.13	-
(a)	Business Registration	-	900.00	(900.00)	900.00	-	900.00	900.00	-
(b)	Article of Incorporation	-	15.00	(15.00)	15.00	-	15.00	15.00	-
(c)	Operational / Professional License	-	57.93	(57.93)	57.93	-	57.93	57.93	-
(d)	Vehicle Registration	-	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	-	-	-	-	-	-	-	-
14	Personal Income Withholding	2,784.02	4,998.32	(2,214.30)	2,214.30	-	4,998.32	4,998.32	-
Sector Specific									
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
TOTAL		10,930.74	14,117.92	(3,187.18)	3,187.18	-	14,117.92	14,117.92	-

Sun Yeun Corporation

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
Common Taxes and Fees (not sector specific)									
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	-	-	-	-	-	-	-	-
3	Annual Social Contribution (County & Community)	-	-	-	-	-	-	-	-
4	Corporate Profits Tax / Turnover Tax	-	986.66	(986.66)	986.66	-	7,971.28	7,971.28	-
5	Import Levy	-	7,633.68	(7,633.68)	7,633.68	-	8,150.42	8,150.42	-
6	Excise Tax	417.66	417.66	-	-	-	5.20	5.20	-
7	GST	2,488.41	3,030.50	(542.09)	542.09	-	10,626.01	10,626.01	-
8	ECOWAS Trade Levy (ETL)	6,306.72	5,621.06	685.66	(685.66)	-	908.23	908.23	-
9	Pre-Shipment / Destination Inspection (GOL's share)	-	-	-	-	-	-	-	-
10	Customs User Fees	13,115.74	16,192.78	(3,077.04)	3,077.04	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	450.00	450.00	-	-	-	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	-	-	100.00	100.00	-
(c)	Operational / Professional License	4,200.00	57.93	4,142.07	(4,142.07)	-	57.93	57.93	-
(d)	Vehicle Registration	2,135.00	2,170.00	(35.00)	35.00	-	6,920.00	6,920.00	-
(e)	Resident Permits	-	100.00	(100.00)	100.00	-	14,300.00	14,300.00	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	3,100.00	3,100.00	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	1,418.27	1,418.27	-	-	-	1,847.24	1,847.24	-
14	Personal Income Withholding	-	1,042.27	(1,042.27)	1,042.27	-	7,498.55	7,498.55	-
15	Non-Resident Withholding	-	-	-	-	-	-	-	-
16	Board Fees Withholding	-	-	-	-	-	-	-	-
17	Withholding on Payments to Third Parties for	2,040.00	-	2,040.00	(2,040.00)	-	-	-	-
(a)	Rent / Lease	-	2,040.00	(2,040.00)	2,040.00	-	-	-	-
(b)	Interest	-	-	-	-	-	-	-	-
(c)	Dividends	-	-	-	-	-	-	-	-
(d)	Professional services	-	-	-	-	-	-	-	-
(e)	Contract Services	-	-	-	-	-	-	-	-

Sun Yeun Corporation

(f)	Withholding Tax Other	2,505.72	-	2,505.72	(2,505.72)	-	-	-	-
	Sector Specific								
18	Surface Rental	162,500.00	-	162,500.00	(162,500.00)	-	-	-	-
30	Rubber sales tax	-	-	-	-	-	-	-	-
31	Block Inspection Fees	-	-	-	-	-	-	-	-
32	Contract Administration Fee	-	2,000.00	(2,000.00)	2,000.00	-	-	-	-
33	Waybill Fee	-	2,400.00	(2,400.00)	-	(2,400.00)	3,000.00	3,000.00	-
34	Phyto Sanitary Fee	-	-	-	-	-	600.00	600.00	-
35	Area Fee	-	12,500.00	(12,500.00)	12,500.00	-	-	-	-
36	Stumpage Fee	-	-	-	-	-	98,507.26	98,507.26	-
37	Auction Fee	-	-	-	-	-	-	-	-
38	Forest Product Fee (processed materials)	-	-	-	-	-	131,849.09	131,849.09	-
39	Sawmill Permit Fees	-	-	-	-	-	2,500.00	2,500.00	-
40	Chainsaw Lumber Fees (Pit Sawyers)	-	-	-	-	-	-	-	-
41	Bid Premium	-	162,500.00	(162,500.00)	162,500.00	-	-	-	-
42	Timber Export Licence Fees	-	-	-	-	-	100.00	100.00	-
43	Log Export Fees	-	-	-	-	-	800.00	800.00	-
44	Non Timber Forest Products -	-	-	-	-	-	-	-	-
(a)	Local Collections	-	-	-	-	-	-	-	-
(b)	Export collections	-	-	-	-	-	-	-	-
45	Chain of Custody Management Fee (PSI)	-	-	-	-	-	71,362.16	71,362.16	-
46	Research Vessels Tonnage Tax	-	-	-	-	-	-	-	-
66	EIA:Private Use Permit: < 50k hectares	-	5,000.00	(5,000.00)	5,000.00	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	202.50	(202.50)	202.50	-	-	-	-
	TOTAL	197,577.52	225,763.31	(28,185.79)	25,785.79	(2,400.00)	371,103.37	371,103.37	-

Tarpeh Timber Corporation

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	-	-	-	-	-	-	-	-
3	Annual Social Contribution (County & Community)	-	-	-	-	-	-	-	-
4	Corporate Profits Tax / Turnover Tax	-	971.91	971.91	971.91	-	971.91	971.91	-
11	Administrative fees	-	-	-	-	-	-	-	-
	(a) Business Registration	-	57.93	57.93	55.17	2.76	55.17	55.17	-
	(b) Article of Incorporation	-	-	-	-	-	-	-	-
	(c) Operational / Professional License	-	55.17	55.17	57.93	2.76	57.93	57.93	-
	(d) Vehicle Registration	-	-	-	-	-	-	-	-
	(e) Resident Permits	-	-	-	-	-	-	-	-
	(f) Fire Certificate	-	-	-	-	-	-	-	-
	(g) Work Permits	-	-	-	-	-	-	-	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	-	10,899.46	10,899.46	10,899.46	-	10,899.46	10,899.46	-
14	Personal Income Withholding	-	6,917.74	6,917.74	6,917.74	-	6,917.74	6,917.74	-
	Sector Specific								
31	Block Inspection Fees	-	-	-	-	-	-	-	-
32	Contract Administration Fee	-	1,000.00	(1,000.00)	1,000.00	-	1,000.00	1,000.00	-
33	Waybill Fee	-	1,800.00	(1,800.00)	1,800.00	-	1,800.00	1,800.00	-
34	Phyto Sanitary Fee	-	-	-	-	-	-	-	-
35	Area Fee	-	32,350.00	(32,350.00)	6,250.00	(26,100.00)	6,250.00	6,250.00	-
36	Stumpage Fee	31,348.14	31,348.14	-	-	-	31,348.14	31,348.14	-
37	Auction Fee	-	-	-	-	-	-	-	-
38	Forest Product Fee (processed materials)	3,895.17	57,390.44	(53,495.27)	53,495.27	-	57,390.44	57,390.44	-
39	Sawmill Permit Fees	-	-	-	-	-	-	-	-
40	Chainsaw Lumber Fees (Pit Sawyers)	-	-	-	-	-	-	-	-
41	Bid Premium	25,000.00	25,000.00	-	-	-	25,000.00	25,000.00	-
42	Timber Export Licence Fees	-	400.00	(400.00)	400.00	-	400.00	400.00	-
43	Log Export Fees	-	7,020.21	(7,020.21)	-	(7,020.21)	-	-	-

Tarpeh Timber Corporation

44	Non Timber Forest Products -	-	600.00	(600.00)	600.00	-	600.00	600.00	-
(a)	Local Collections	-	-	-	-	-	-	-	-
(b)	Export collections	-	-	-	-	-	-	-	-
	Chain of Custody Management Fee (PSI)	-							-
45			35,002.50	(35,002.50)	1,742.66	(33,259.84)	1,742.66	1,742.66	
46	Research Vessels Tonnage Tax	-	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	25,384.14	16,729.92	8,654.22	(8,754.22)	(100.00)	16,629.92	16,629.92	-
	TOTAL	85,627.45	227,543.42	(141,915.97)	75,435.92	(66,480.05)	161,063.37	161,063.37	-

Thunderbird International

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	-	-	-	-	-	-	-	-
30	Rubber sales tax	-	-	-	-	-	-	-	-
31	Block Inspection Fees	-	1,000.00	(1,000.00)	-	(1,000.00)	-	-	-
32	Contract Administration Fee	-	-	-	1,000.00	1,000.00	1,000.00	1,000.00	-
33	Waybill Fee	-	-	-	-	-	-	-	-
34	Phyto Sanitary Fee	-	6,250.00	(6,250.00)	-	(6,250.00)	-	-	-
35	Area Fee	-	-	-	6,250.00	6,250.00	6,250.00	6,250.00	-
40	Chainsaw Lumber Fees (Pit Sawyers)	-	10,000.00	(10,000.00)	-	(10,000.00)	-	-	-
41	Bid Premium	-	-	-	10,000.00	10,000.00	10,000.00	10,000.00	-
42	Timber Export Licence Fees	-	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
	TOTAL	-	17,250.00	(17,250.00)	17,250.00	-	17,250.00	17,250.00	-

Universal Forestry

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	Company
		USD	USD	USD	USD	USD	USD	USD	USD
Common Taxes and Fees (not sector specific)									
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	-	-	-	-	-	-	-	-
3	Annual Social Contribution (County & Community)	-	-	-	-	-	-	-	-
4	Corporate Profits Tax / Turnover Tax	-	-	-	-	-	-	-	-
5	Import Levy	-	46.95	(46.95)	46.95	-	46.95	46.95	-
6	Excise Tax	-	-	-	-	-	-	-	-
7	GST	-	38.78	(38.78)	38.78	-	38.78	38.78	-
8	ECOWAS Trade Levy (ETL)	-	175.36	(175.36)	175.36	-	175.36	175.36	-
9	Pre-Shipment / Destination Inspection (GOL's share)	-	-	-	-	-	-	-	-
10	Customs User Fees	-	255.99	(255.99)	255.99	-	255.99	255.99	-
11	Administrative fees	-	32.87	(32.87)	32.87	-	32.87	32.87	-
(a)	Business Registration	-	-	-	-	-	-	-	-
(b)	Article of Incorporation	-	10.00	(10.00)	10.00	-	10.00	10.00	-
(c)	Operational / Professional License	-	-	-	-	-	-	-	-
(d)	Vehicle Registration	100.00	200.00	(100.00)	100.00	-	200.00	200.00	-
(e)	Resident Permits	-	-	-	100.00	100.00	100.00	100.00	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	-	175.80	(175.80)	175.80	-	175.80	175.80	-
14	Personal Income Withholding	421.55	597.51	(175.96)	175.96	-	597.51	597.51	-
Sector Specific									
18	Surface Rental	-	-	-	-	-	-	-	-
25	Dealers payment (consolidated)	-	-	-	-	-	-	-	-
26	Export tax	-	1,253.68	(1,253.68)	1,253.68	-	1,253.68	1,253.68	-
27	Rubber/Oil Palm Development Fund	-	-	-	-	-	-	-	-
31	Block Inspection Fees	-	-	-	-	-	-	-	-
32	Contract Administration Fee	-	-	-	1,000.00	1,000.00	1,000.00	1,000.00	-
33	Waybill Fee	-	-	-	600.00	600.00	600.00	600.00	-
34	Phyto Sanitary Fee	-	-	-	-	-	-	-	-
35	Area Fee	-	-	-	-	-	-	-	-
36	Stumpage Fee	-	449.10	(449.10)	449.10	-	449.10	449.10	-
37	Auction Fee	-	-	-	-	-	-	-	-

Universal Forestry

38	Forest Product Fee (processed materials)	-	1,800.00	(1,800.00)	402.28	(1,397.72)	402.28	402.28	-
39	Sawmill Permit Fees	-	-	-	-	-	-	-	-
40	Chainsaw Lumber Fees (Pit Sawyers)	1,500.00	1,949.11	(449.11)	449.11	-	1,949.11	1,949.11	-
41	Bid Premium	-	-	-	-	-	-	-	-
42	Timber Export Licence Fees	-	-	-	-	-	-	-	-
43	Log Export Fees	-	-	-	200.00	200.00	200.00	200.00	-
44	Non Timber Forest Products -	-	-	-	-	-	-	-	-
	(a) Local Collections	-	-	-	-	-	-	-	-
	(b) Export collections	-	-	-	-	-	-	-	-
45	Chain of Custody Management Fee (PSI)	-	-	-	-	-	-	-	-
66	EIA:Private Use Permit: < 50k hectares	-	2,500.00	(2,500.00)	2,500.00	-	2,500.00	2,500.00	-
67	EIA:Private Use Permit: > 50k hectares	-	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
	(a) GIS Map(s)	-	-	-	-	-	-	-	-
	(b) ID cards fees / LTA fees	-	-	-	-	-	-	-	-
	(c) Survey Fees	-	-	-	-	-	-	-	-
	(d) Others*	-	-	-	6.90	6.90	6.90	6.90	-
	TOTAL	1,500.00	7,951.89	(6,451.89)	6,861.07	409.18	9,994.33	9,994.33	-

A. D. M. T Liberia

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
Common Taxes and Fees (not sector specific)									
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	-	-	-	-	-	-	-	-
3	Annual Social Contribution (County & Community)	-	-	-	-	-	-	-	-
4	Corporate Profits Tax / Turnover Tax	-	3,073.78	(3,073.78)	3,073.78	-	3,073.78	3,073.78	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	-	-	-	-	-	-	-	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	16.55	(16.55)	16.55	-	16.55	16.55	-
(d)	Vehicle Registration	-	100.00	(100.00)	100.00	-	100.00	100.00	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	-	-	-	-	-	-	-	-
14	Personal Income Withholding	-	1,761.09	(1,761.09)	1,761.09	-	1,761.09	1,761.09	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	-	-	-	-	-	-	-	-
(b)	Interest	-	-	-	-	-	-	-	-
(c)	Dividends	-	-	-	-	-	-	-	-
(d)	Professional services	-	55.17	(55.17)	55.17	-	55.17	55.17	-
(e)	Contract Services	-	-	-	-	-	-	-	-
(f)	Withholding Tax Other	-	7,486.60	(7,486.60)	7,486.60	-	7,486.60	7,486.60	-
Sector Specific									
18	Surface Rental	-	-	-	-	-	-	-	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	21,500.00	(21,500.00)	21,500.00	-	21,500.00	21,500.00	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	20,000.00	(20,000.00)	20,000.00	-	20,000.00	20,000.00	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-

A. D. M. T Liberia

(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
20	Royalty	-	35,742.99	(35,742.99)	35,742.99	-	35,742.99	35,742.99	-
95	Other Administrative Fees	-	500.00	(500.00)	500.00	-	500.00	500.00	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
	TOTAL	-	90,236.18	(90,236.18)	90,236.18	-	90,236.18	90,236.18	-

Afric Diam Company Ltd

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		USD	Agency USD	USD	Company USD	Agency USD	Company USD	Agency USD	USD
Common Taxes and Fees (not sector specific)									
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	-	-	-	-	-	-	-	-
3	Annual Social Contribution (County & Community)	-	-	-	-	-	-	-	-
4	Corporate Profits Tax / Turnover Tax	250.00	250.00	-	-	-	250.00	250.00	-
5	Import Levy	6,513.70	4,674.70	1,839.00	(1,839.00)	-	4,674.70	4,674.70	-
6	Excise Tax	-	-	-	-	-	-	-	-
7	GST	5,375.92	5,375.92	-	-	-	5,375.92	5,375.92	-
8	ECOWAS Trade Levy (ETL)	395.42	395.42	-	-	-	395.42	395.42	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	55.17	-	55.17	-	55.17	55.17	55.17	-
(c)	Operational / Professional License	57.93	-	57.93	-	57.93	57.93	57.93	-
(f)	Fire Certificate	12.41	-	12.41	-	12.41	12.41	12.41	-
(g)	Work Permits	1,000.00	1,000.00	-	-	-	1,000.00	1,000.00	-
13	GOL Fines	534.73	534.73	-	-	-	534.73	534.73	-
14	Personal Income Withholding	218.40	218.20	0.20	-	-	218.40	218.20	0.20
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(e)	Contract Services	-	-	-	-	-	-	-	-
(f)	Withholding Tax Other	-	1,839.00	(1,839.00)	1,839.00	-	1,839.00	1,839.00	-
Sector Specific									
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	5,000.00	(5,000.00)	5,000.00	-	5,000.00	5,000.00	-
(b)	Broker License	1,500.00	-	1,500.00	-	1,500.00	1,500.00	1,500.00	-
(c)	Dealer License	25,000.00	20,000.00	5,000.00	(5,000.00)	-	20,000.00	20,000.00	-
20	Royalty	210,533.04	210,533.24	(0.20)	-	-	210,533.04	210,533.24	(0.20)
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
TOTAL		251,446.72	249,821.21	1,625.51	-	1,625.51	251,446.72	251,446.72	0.00

African Gold Mining

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
	(a) Rent / Lease	-	-	-	-	-	-	-	-
	(b) Interest	-	-	-	-	-	-	-	-
	(c) Dividends	-	-	-	-	-	-	-	-
	(d) Professional services	-	-	-	-	-	-	-	-
	(e) Contract Services	-	-	-	-	-	-	-	-
	(f) Withholding Tax Other	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	-	100,000.00	(100,000.00)	100,000.00	-	100,000.00	100,000.00	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
	(a) Class (A, B, C) License	-	10,000.00	(10,000.00)	10,000.00	-	10,000.00	10,000.00	-
	(b) Broker License	-	-	-	-	-	-	-	-
	(c) Dealer License	-	-	-	-	-	-	-	-
	(d) Fine Precious Mineral License	-	-	-	-	-	-	-	-
	(e) Exploration License Fees	-	-	-	-	-	-	-	-
	(f) Mining Concession	-	-	-	-	-	-	-	-
	TOTAL	-	110,000.00	(110,000.00)	110,000.00	-	110,000.00	110,000.00	-

Source: Ministry of Finance, other Government agencies and company

Ref: African Gold Mining

Afro Minerals

		Original templates		Difference	Adjustments		Final Amounts		Difference	
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G	
		Company	Agency		Company	Agency	Company	Agency		
		USD	USD	USD	USD	USD	USD	USD	USD	
		Common Taxes and Fees (not sector specific)								
11	Administrative fees	-	-	-	-	-	-	-	-	
(a)	Business Registration	900.00	-	900.00	-	900.00	900.00	900.00	-	
(b)	Article of Incorporation	-	-	-	-	-	-	-	-	
(c)	Operational / Professional License	57.93	-	57.93	-	57.93	57.93	57.93	-	
(d)	Vehicle Registration	-	-	-	-	-	-	-	-	
(e)	Resident Permits	-	-	-	-	-	-	-	-	
(f)	Fire Certificate	-	-	-	-	-	-	-	-	
(g)	Work Permits	-	-	-	-	-	-	-	-	
		Sector Specific								
18	Surface Rental	12,454.02	1,276.47	11,177.55	-	11,177.55	12,454.02	12,454.02	-	
19	Minerals License fees:-	-	-	-	-	-	-	-	-	
(a)	Class (A, B, C) License	-	5,000.00	(5,000.00)	-	(5,000.00)	-	-	-	
(b)	Broker License	-	-	-	-	-	-	-	-	
(c)	Dealer License	-	-	-	-	-	-	-	-	
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-	
(e)	Exploration License Fees	11,276.47	-	11,276.47	-	11,276.47	11,276.47	11,276.47	-	
(f)	Mining Concession	-	-	-	-	-	-	-	-	
94	Contribution Directly to University	-	-	-	-	-	-	-	-	
TOTAL		24,698.42	6,276.47	18,421.95	-	18,411.95	24,698.42	24,688.42	10.00	

Amlib United

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		USD	Agency USD	USD	Company USD	Agency USD	Company USD	Agency USD	USD
Common Taxes and Fees (not sector specific)									
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	4,875.00	-	4,875.00	-	4,875.00	4,875.00	4,875.00	-
3	Annual Social Contribution (County & Community)	66,000.00	-	66,000.00	(66,000.00)	-	-	-	-
4	Corporate Profits Tax / Turnover Tax	-	-	-	-	-	-	-	-
5	Import Levy	-	9,925.88	(9,925.88)	9,925.88	-	9,925.88	9,925.88	-
6	Excise Tax	10,467.00	-	10,467.00	(10,467.00)	-	-	-	-
7	GST	6,661.00	174.85	6,486.15	(6,486.15)	-	174.85	174.85	-
8	ECOWAS Trade Levy (ETL)	6,595.00	11,055.62	(4,460.62)	4,460.62	-	11,055.62	11,055.62	-
9	Pre-Shipment / Destination Inspection (GOL's share)	-	-	-	-	-	-	-	-
10	Customs User Fees	3,779.00	3,986.33	(207.33)	207.33	-	3,986.33	3,986.33	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	1,805.00	900.00	905.00	(905.00)	-	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	57.93	57.93	-	-	-	57.93	57.93	-
(d)	Vehicle Registration	5,040.00	4,748.00	292.00	(292.00)	-	4,748.00	4,748.00	-
(e)	Resident Permits	5,900.00	8,300.00	(2,400.00)	2,400.00	-	8,300.00	8,300.00	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	18,000.00	18,000.00	-	-	-	18,000.00	18,000.00	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	1,765.00	3,803.83	(2,038.83)	2,248.63	209.80	4,013.63	4,013.63	-
14	Personal Income Withholding	114,736.00	99,423.59	15,312.41	(15,312.41)	-	99,423.59	99,423.59	-
Sector Specific									
18	Surface Rental	76,050.00	127,254.50	(51,204.50)	(76,050.00)	(127,254.50)	-	-	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	-	-	-	-	-	-	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-

Amlib United									
(f)	Mining Concession	10,000.00	10,000.00	-	-	-	10,000.00	10,000.00	-
20	Royalty	-	-	-	-	-	-	-	-
21	Mineral Dev.t & Research Fund (pd to MLME only)	-	-	-	-	-	-	-	-
22	Scientific Research Fund	-	-	-	-	-	-	-	-
23	Small Scale Miners payments (consolidated)	-	-	-	-	-	-	-	-
24	Brokers payments (consolidated)	-	-	-	-	-	-	-	-
25	Dealers payment (consolidated)	-	-	-	-	-	-	-	-
26	Export tax	135.10	235.10	(100.00)	100.00	-	235.10	235.10	-
74	Aircraft Inspection Fees	-	1,400.00	(1,400.00)	1,400.00	-	1,400.00	1,400.00	-
87	Stevedoring Tariff	-	-	-	-	-	-	-	-
88	Storage Tariff	-	4,099.50	(4,099.50)	4,099.50	-	4,099.50	4,099.50	-
89	Auxiliary Rates	-	1,630.00	(1,630.00)	1,630.00	-	1,630.00	1,630.00	-
90	General Cargo	-	-	-	-	-	-	-	-
91	Towage	-	-	-	-	-	-	-	-
92	Pilotage	-	-	-	-	-	-	-	-
93	Mooring & Unmooring	-	-	-	-	-	-	-	-
94	Contribution Directly to University	-	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	10,000.00	(10,000.00)	-	(10,000.00)	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	4,000.00	-	4,000.00	-	4,000.00	4,000.00	4,000.00	-
	TOTAL	335,866.03	314,995.13	20,870.90	(149,040.60)	(128,169.70)	186,825.43	186,825.43	-

Arcelor Mittal

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	28,922.21	28,922.21	-	-	-	28,922.21	28,922.21	-
2	Contribution via GOL to University Depts (UL etc.)	-	100,000.00	(100,000.00)	100,000.00	-	100,000.00	100,000.00	-
3	Annual Social Contribution (County & Community)	3,000,000.00	-	3,000,000.00	(3,000,000.00)	-	-	-	-
4	Corporate Profits Tax / Turnover Tax	-	2,901,721.21	(2,901,721.21)	2,901,721.21	-	2,901,721.21	2,901,721.21	-
5	Import Levy	3,780.18	203,780.18	(200,000.00)	200,000.00	-	203,780.18	203,780.18	-
6	Excise Tax	-	-	-	-	-	-	-	-
7	GST	724.52	724.52	-	-	-	724.52	724.52	-
8	ECOWAS Trade Levy (ETL)	458,546.74	622,736.83	(164,190.09)	-	(164,190.09)	458,546.74	458,546.74	-
9	Pre-Shipment / Destination Inspection (GOL's share)	-	-	-	-	-	-	-	-
10	Customs User Fees	400,445.45	218,372.80	182,072.65	(200,000.00)	(17,927.35)	200,445.45	200,445.45	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	1,915.86	900.00	1,015.86	(1,015.86)	-	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	57.93	(57.93)	57.93	-	57.93	57.93	-
(d)	Vehicle Registration	69,891.00	70,751.00	(860.00)	-	(860.00)	69,891.00	69,891.00	-
(e)	Resident Permits	159,750.00	160,000.00	(250.00)	-	(250.00)	159,750.00	159,750.00	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	19,000.00	19,000.00	-	-	-	19,000.00	19,000.00	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	33,082.43	33,082.43	-	-	-	33,082.43	33,082.43	-
14	Personal Income Withholding	1,277,566.95	1,277,566.95	-	-	-	1,277,566.95	1,277,566.95	-
15	Non-Resident Withholding	-	195,106.12	(195,106.12)	195,106.12	-	195,106.12	195,106.12	-
16	Board Fees Withholding	1,500.00	-	1,500.00	-	1,500.00	1,500.00	1,500.00	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	7,500.00	7,500.00	-	-	-	7,500.00	7,500.00	-
(b)	Interest	-	-	-	-	-	-	-	-
(c)	Dividends	-	-	-	-	-	-	-	-
(d)	Professional services	32,920.59	32,920.59	-	-	-	32,920.59	32,920.59	-
(e)	Contract Services	3,596,827.33	-	3,596,827.33	(3,596,827.33)	-	-	-	-
(f)	Withholding Tax Other	-	1,500.00	(1,500.00)	-	(1,500.00)	-	-	-

Arcelor Mittal

	Sector Specific								
18	Surface Rental	300,000.00	300,000.00	-	-	-	300,000.00	300,000.00	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	-	-	-	-	-	-	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
20	Royalty	-	-	-	-	-	-	-	-
	Mineral Dev.t & Research Fund (pd to MLME only)	-	-	-	-	-	-	-	-
21	Mineral Dev.t & Research Fund (pd to MLME only)	-	-	-	-	-	-	-	-
22	Scientific Research Fund	100,000.00	-	100,000.00	(100,000.00)	-	-	-	-
23	Small Scale Miners payments (consolidated)	-	-	-	-	-	-	-	-
24	Brokers payments (consolidated)	-	-	-	-	-	-	-	-
25	Dealers payment (consolidated)	-	-	-	-	-	-	-	-
26	Export tax	-	100.00	(100.00)	-	-	-	100.00	(100.00)
53	EIA:Iron Ore: Industrial	-	1,000.00	(1,000.00)	1,000.00	-	1,000.00	1,000.00	-
54	EIA:Gold: Class A	-	-	-	-	-	-	-	-
95	Other Administrative Fees	-	500,000.00	(500,000.00)	500,000.00	-	500,000.00	500,000.00	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
	TOTAL	9,492,373.26	6,675,742.77	2,816,630.49	(2,999,957.93)	(183,227.44)	6,492,415.33	6,492,515.33	(100.00)

Archean Gold

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	-	4,458.00	(4,458.00)	-	-	-	4,458.00	(4,458.00)
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	5,000.00	(5,000.00)	-	-	-	5,000.00	(5,000.00)
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	-	-	-	-	-	-	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
20	Royalty	-	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	D cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
	TOTAL	-	9,458.00	(9,458.00)	-	-	-	9,458.00	(9,458.00)

Ascension Resources

		Templates		Difference	Adjustments		Final Amounts		Difference	
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G	
		Company	Agency		Company	Agency	Company	Agency		
		USD	USD	USD	USD	USD	USD	USD	USD	
		Common Taxes and Fees (not sector specific)								
11	Administrative fees	-	-	-	-	-	-	-	-	
(a)	Business Registration	-	-	-	-	-	-	-	-	
(b)	Article of Incorporation	-	-	-	-	-	-	-	-	
(c)	Operational / Professional License	-	-	-	-	-	-	-	-	
(d)	Vehicle Registration	-	470.00	(470.00)	470.00	-	470.00	470.00	-	
(e)	Resident Permits	-	250.00	(250.00)	250.00	-	250.00	250.00	-	
(f)	Fire Certificate	-	-	-	-	-	-	-	-	
(g)	Work Permits	-	-	-	-	-	-	-	-	
14	Personal Income Withholding	-	26,624.11	(26,624.11)	26,624.11	-	26,624.11	26,624.11	-	
		Sector Specific								
18	Surface Rental	-	22,895.78	(22,895.78)	22,895.78	-	22,895.78	22,895.78	-	
19	Minerals License fees:-	-	-	-	-	-	-	-	-	
(a)	Class (A, B, C) License	-	10,000.00	(10,000.00)	10,000.00	-	10,000.00	10,000.00	-	
(b)	Broker License	-	-	-	-	-	-	-	-	
(c)	Dealer License	-	-	-	-	-	-	-	-	
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-	
(e)	Exploration License Fees	-	-	-	-	-	-	-	-	
(f)	Mining Concession	-	-	-	-	-	-	-	-	
53	EIA:Iron Ore: Industrial	-	2,500.00	(2,500.00)	2,500.00	-	2,500.00	2,500.00	-	
		TOTAL	62,739.89	(62,739.89)	62,739.89	-	62,739.89	62,739.89	-	

BEA Mountain Corporation

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company USD	Agency USD	USD	Company USD	Agency USD	Company USD	Agency USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	-	-	-	-	-	-	-	-
3	Annual Social Contribution (County & Community)	-	-	-	-	-	-	-	-
4	Corporate Profits Tax / Turnover Tax	-	243,533.03	- 243,533.03	243,533.03	-	243,533.03	243,533.03	-
5	Import Levy	10,466.28	10,068.10	398.18	(398.18)	-	10,068.10	10,068.10	-
6	Excise Tax	-	15.58	- 15.58	-	(15.58)	-	-	-
7	GST	4,162.76	2,770.93	1,391.83	(1,391.83)	-	2,770.93	2,770.93	-
8	ECOWAS Trade Levy (ETL)	4,316.44	3,920.94	395.50	(395.50)	-	3,920.94	3,920.94	-
9	Pre-Shipment / Destination Inspection (GOL's share)	-	-	-	-	-	-	-	-
10	Customs User Fees	9,574.91	8,762.78	812.13	(812.13)	-	8,762.78	8,762.78	-
11	Administrative fees	-	-	-	-	-	-	-	-
	(a) Business Registration	900.00	900.00	-	-	-	900.00	900.00	-
	(b) Article of Incorporation	-	-	-	-	-	-	-	-
	(c) Operational / Professional License	57.93	57.93	-	-	-	57.93	57.93	-
	(d) Vehicle Registration	1,556.00	1,556.00	-	-	-	1,556.00	1,556.00	-
	(e) Resident Permits	1,825.00	1,900.00	- 75.00	75.00	-	1,900.00	1,900.00	-
	(f) Fire Certificate	-	-	-	-	-	-	-	-
	(g) Work Permits	-	-	-	-	-	-	-	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	3,316.44	2,275.52	1,040.92	(1,040.92)	-	2,275.52	2,275.52	-
14	Personal Income Withholding	129,952.78	129,952.78	-	-	-	129,952.78	129,952.78	-
15	Non-Resident Withholding	-	-	-	-	-	-	-	-
16	Board Fees Withholding	-	-	-	-	-	-	-	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
	(a) Rent / Lease	1,750.00	-	1,750.00	-	1,750.00	1,750.00	1,750.00	-
	(b) Interest	-	-	-	-	-	-	-	-
	(c) Dividends	-	-	-	-	-	-	-	-
	(d) Professional services	-	-	-	-	-	-	-	-
	(e) Contract Services	-	-	-	-	-	-	-	-

BEA Mountain Corporation

(f)	Withholding Tax Other	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	-	-	-	-	-	-	-	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	200,447.52	- 200,447.52	-	(200,447.52)	-	-	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	-	-	-	-	-	-	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	243,533.03	-	243,533.03	(243,533.03)	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
20	Royalty	-	-	-	-	-	-	-	-
26	Export tax	115.58	100.00	15.58	-	15.58	115.58	115.58	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
	TOTAL	411,527.15	606,261.11	(194,733.96)	(3,963.56)	(198,697.52)	407,563.59	407,563.59	-

BHP Billiton

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	7,500,000.00	7,500,000.00	-	-	-	7,500,000.00	7,500,000.00	-
2	Contribution via GOL to University Depts (UL etc.)	50,000.00	50,000.00	-	-	-	50,000.00	50,000.00	-
3	Annual Social Contribution (County & Community)	400,000.00	400,000.00	-	-	-	400,000.00	400,000.00	-
4	Corporate Profits Tax / Turnover Tax	-	714,072.69	(714,072.69)	-	(714,072.69)	-	-	-
5	Import Levy	217,873.27	217,873.27	-	-	-	217,873.27	217,873.27	-
6	Excise Tax	15,104.93	15,104.93	-	-	-	15,104.93	15,104.93	-
7	GST	174,006.77	174,006.77	-	-	-	174,006.77	174,006.77	-
8	COWAS Trade Levy (ETL)	34,920.85	35,308.74	(387.89)	-	(381.81)	34,920.85	34,926.93	(6.08)
9	Pre-Shipment / Destination Inspection (GOL's share)	435.18	-	435.18	(435.18)	-	-	-	-
10	Customs User Fees	242,805.32	242,805.32	-	-	-	242,805.32	242,805.32	-
11	Administrative fees	-	2,068.70	(2,068.70)	-	(2,068.70)	-	-	-
	(a) Business Registration	900.00	900.00	-	-	-	900.00	900.00	-
	(b) Article of Incorporation	-	-	-	-	-	-	-	-
	(c) Operational / Professional License	57.93	57.93	-	-	-	57.93	57.93	-
	(d) Vehicle Registration	23,665.00	23,665.00	-	-	-	23,665.00	23,665.00	-
	(e) Resident Permits	18,600.00	18,100.00	500.00	-	500.00	18,600.00	18,600.00	-
	(f) Fire Certificate	-	-	-	-	-	-	-	-
	(g) Work Permits	14,000.00	-	14,000.00	-	14,000.00	14,000.00	14,000.00	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	870,881.15	28,050.42	842,830.73	-	842,830.73	870,881.15	870,881.15	-
14	Personal Income Withholding	1,232,790.66	1,232,790.66	-	-	-	1,232,790.66	1,232,790.66	-
15	Non-Resident Withholding	247,775.73	238,415.73	9,360.00	-	9,360.00	247,775.73	247,775.73	-
16	Board Fees Withholding	-	-	-	-	-	-	-	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
	(a) Rent / Lease	37,955.00	32,895.00	5,060.00	-	5,060.00	37,955.00	37,955.00	-
	(b) Interest	-	-	-	-	-	-	-	-
	(c) Dividends	-	-	-	-	-	-	-	-
	(d) Professional services	-	-	-	-	-	-	-	-
	(e) Contract Services	-	-	-	-	-	-	-	-
	(f) Withholding Tax Other	714,072.69	-	714,072.69	-	714,072.69	714,072.69	714,072.69	-
	Sector Specific								

BHP Billiton

18	Surface Rental	91,260.48	91,260.48	-	-	-	91,260.48	91,260.48	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	-	-	-	-	-	-	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	10,383.56	10,383.56	-	-	-	10,383.56	10,383.56	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
20	Royalty	-	-	-	-	-	-	-	-
	Mineral Dev.t & Research Fund (pd to MLME only)	50,000.00	50,000.00	-	-	-	50,000.00	50,000.00	-
21	Scientific Research Fund	-	-	-	-	-	-	-	-
22	Small Scale Miners payments (consolidated)	-	-	-	-	-	-	-	-
23	Brokers payments (consolidated)	-	-	-	-	-	-	-	-
24	Dealers payment (consolidated)	-	-	-	-	-	-	-	-
25	Export tax	100.00	300.00	(200.00)	200.00	-	300.00	300.00	-
26	Rubber/Oil Palm Development Fund	-	-	-	-	-	-	-	-
27	Reflag Fees	-	-	-	-	-	-	-	-
52	IA:Iron Ore: Industrial	2,000.00	2,000.00	-	-	-	2,000.00	2,000.00	-
53	IA:Gold: Class A	-	-	-	-	-	-	-	-
54	Stevedoring Tariff	-	-	-	-	-	-	-	-
87	Storage Tariff	3,031.50	-	3,031.50	3,031.50	-	-	-	-
88	Other Administrative Fees	200.00	100.00	100.00	(100.00)	-	100.00	100.00	-
95	(a) GIS Map(s)	-	-	-	-	-	-	-	-
	(b) D cards fees / LTA fees	3,350.00	3,350.00	-	-	-	3,350.00	3,350.00	-
	(c) Survey Fees	-	-	-	-	-	-	-	-
	(d) Others*	-	840,762.03	(840,762.03)	-	(840,762.03)	-	-	-
	TOTAL	11,956,170.02	11,924,271.23	31,898.79	(3,366.68)	28,538.19	11,952,803.34	11,952,809.42	(6.08)

Big Rock Mining Company Ltd

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	-	-	-	-	-	-	-	-
7	GST	-	-	-	-	-	-	-	-
8	ECOWAS Trade Levy (ETL)	-	942.92	(942.92)	-	-	-	942.92	(942.92)
9	Pre-Shipment / Destination Inspection (GOL's share)	-	-	-	-	-	-	-	-
10	Customs User Fees	-	1,414.38	(1,414.38)	-	-	-	1,414.38	(1,414.38)
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	-	900.00	(900.00)	-	-	-	900.00	(900.00)
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	57.93	(57.93)	-	-	-	57.93	(57.93)
(d)	Vehicle Registration	-	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	-	349.00	(349.00)	-	-	-	349.00	(349.00)
14	Personal Income Withholding	-	-	-	-	-	-	-	-
15	Non-Resident Withholding	-	-	-	-	-	-	-	-
16	Board Fees Withholding	-	-	-	-	-	-	-	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	-	131.01	(131.01)	-	-	-	131.01	(131.01)
(b)	Interest	-	-	-	-	-	-	-	-
38	Forest Product Fee (processed materials)	-	-	-	-	-	-	-	-
	TOTAL	-	3,795.24	(3,795.24)	-	-	-	3,795.24	(3,795.24)

Brown Stone Inc

		Original template		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		A	B	A-B	C	D	E=A+C	F=B+D	E-F
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
Common Taxes and Fees (not sector specific)									
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
Sector Specific									
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	25,000.00	(25,000.00)	25,000.00	-	25,000.00	25,000.00	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
	TOTAL	-	25,000.00	(25,000.00)	25,000.00	-	25,000.00	25,000.00	-

Bukon Jedeh

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	-	-	-	-	-	-	-	-
3	Annual Social Contribution (County & Community)	-	-	-	-	-	-	-	-
4	Corporate Profits Tax / Turnover Tax	-	-	-	-	-	-	-	-
5	Import Levy	2,670.66	2,670.00	0.66	-	-	2,670.66	2,670.00	0.66
6	Excise Tax	-	-	-	-	-	-	-	-
7	GST	-	-	-	-	-	-	-	-
8	ECOWAS Trade Levy (ETL)	4,154.98	4,154.98	-	-	-	4,154.98	4,154.98	-
9	Pre-Shipment / Destination Inspection (GOL's share)	-	-	-	-	-	-	-	-
10	Customs User Fees	12,464.92	12,464.92	-	-	-	12,464.92	12,464.92	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	900.00	900.00	-	-	-	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	57.93	57.93	-	-	-	57.93	57.93	-
(d)	Vehicle Registration	330.00	330.00	-	-	-	330.00	330.00	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	-	-	-	-	-	-	-	-
14	Personal Income Withholding	16,254.16	16,254.16	-	-	-	16,254.16	16,254.16	-
15	Non-Resident Withholding	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	76,738.41	76,738.41	-	-	-	76,738.41	76,738.41	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	15,000.00	15,000.00	-	-	-	15,000.00	15,000.00	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
53	EIA:Iron Ore: Industrial	-	5,000.00	(5,000.00)	5,000.00	-	5,000.00	5,000.00	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
	TOTAL	128,571.06	133,570.40	(4,999.34)	5,000.00	-	133,571.06	133,570.40	0.66

Charis Mineral Inc

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
Common Taxes and Fees (not sector specific)									
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	-	-	-	900.00	900.00	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	-	-	-	-	-	-	-
(d)	Vehicle Registration	-	-	-	230.00	230.00	230.00	230.00	-
(e)	Resident Permits	-	-	-	10.00	10.00	10.00	10.00	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
Sector Specific									
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	25,000.00	(25,000.00)	26,500.00	1,500.00	26,500.00	26,500.00	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
20	Royalty	-	-	-	300.00	300.00	300.00	300.00	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	D cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
TOTAL		-	25,000.00	(25,000.00)	27,940.00	2,940.00	27,940.00	27,940.00	-

China Union Investment (Bong Mines)

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	200.00	-	200.00	(200.00)	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	50,000.00	50,000.00	-	-	-	50,000.00	50,000.00	-
3	Annual Social Contribution (County & Community)	3,500,000.00	3,500,000.00	-	-	-	3,500,000.00	3,500,000.00	-
4	Corporate Profits Tax / Turnover Tax	-	-	-	-	-	-	-	-
5	Import Levy	-	10.04	(10.04)	10,292.09	10,282.05	10,292.09	10,292.09	-
6	Excise Tax	-	681.55	(681.55)	681.55	-	681.55	681.55	-
7	GST	82.41	29.10	53.31	8,071.42	8,124.73	8,153.83	8,153.83	-
8	ECOWAS Trade Levy (ETL)	82.41	849.07	(766.66)	10,815.26	10,048.60	10,897.67	10,897.67	-
9	Pre-Shipment / Destination Inspection (GOL's share)	-	-	-	-	-	-	-	-
10	Customs User Fees	2,116.87	1,267.58	849.29	38,602.58	39,451.87	40,719.45	40,719.45	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	957.93	-	957.93	(57.93)	900.00	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	175.00	-	175.00	(117.07)	57.93	57.93	57.93	-
(d)	Vehicle Registration	690.00	-	690.00	935.00	1,625.00	1,625.00	1,625.00	-
(e)	Resident Permits	7,779.67	500.00	7,279.67	(6,279.67)	1,000.00	1,500.00	1,500.00	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	-	-	-	30,819.64	30,819.64	30,819.64	30,819.64	-
14	Personal Income Withholding	28,298.64	-	28,298.64	(25,891.50)	2,407.14	2,407.14	2,407.14	-
15	Non-Resident Withholding	-	-	-	-	-	-	-	-
16	Board Fees Withholding	-	-	-	-	-	-	-	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	-	24,400.00	(24,400.00)	-	(24,400.00)	-	-	-
(b)	Interest	-	-	-	-	-	-	-	-
(c)	Dividends	-	-	-	-	-	-	-	-
(d)	Professional services	-	-	-	-	-	-	-	-
(e)	Contract Services	-	-	-	-	-	-	-	-
(f)	Withholding Tax Other	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	100,000.00	100,000.00	-	-	-	100,000.00	100,000.00	-
20	Royalty	10,000,000.00	-	10,000,000.00	-	10,000,000.00	10,000,000.00	10,000,000.00	-
21	Mineral Dev.t & Research Fund (pd to MLME only)	100,000.00	-	100,000.00	(100,000.00)	-	-	-	-
22	Scientific Research Fund	-	-	-	-	-	-	-	-

23	Small Scale Miners payments (consolidated)	-	-	-	-	-	-	-	-
52	Reflag Fees	-	-	-	-	-	-	-	-
53	EIA:Iron Ore: Industrial	5,000.00	5,000.00	-	-	-	5,000.00	5,000.00	-
54	EIA:Gold: Class A	-	-	-	-	-	-	-	-
55	EIA:Gold: Class B	-	-	-	-	-	-	-	-
	TOTAL	13,795,382.93	3,682,737.34	10,112,645.59	(32,328.63)	10,080,316.96	13,763,054.30	13,763,054.30	-

Conсор

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
Common Taxes and Fees (not sector specific)									
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	900.00	900.00	-	-	-	900.00	900.00	-
(b)	Article of Incorporation	10.00	10.00	-	-	-	10.00	10.00	-
(c)	Operational / Professional License	57.93	57.93	-	-	-	57.93	57.93	-
(d)	Vehicle Registration	-	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
Sector Specific									
18	Surface Rental	-	-	-	-	-	-	-	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	5,000.00	-	5,000.00	-	-	5,000.00	-	5,000.00
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
	TOTAL	5,967.93	967.93	5,000.00	-	-	5,967.93	967.93	5,000.00

Contact International									
		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
	Sector Specific								
86	Logs	-	-	-	-	-	-	-	-
87	Stevedoring Tariff	-	-	-	-	-	-	-	-
88	Storage Tariff	-	687.50	(687.50)	-	-	-	687.50	(687.50)
89	Auxiliary Rates	-	3,065.00	(3,065.00)	-	-	-	3,065.00	(3,065.00)
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
	TOTAL	-	3,752.50	(3,752.50)	-	-	-	3,752.50	(3,752.50)

Damaka Mining

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
Common Taxes and Fees (not sector specific)									
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	-	57.93	(57.93)	-	-	-	57.93	(57.93)
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	-	-	-	-	-	-	-
(d)	Vehicle Registration	-	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
Sector Specific									
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
TOTAL		-	57.93	(57.93)	-	-	-	57.93	(57.93)

Estmor Gold Mining

		Original templates		Difference	Adjustments		Final Amounts		Difference	
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G	
		Company	Agency		Company	Agency	Company	Agency		
		USD	USD	USD	USD	USD	USD	USD	USD	
		Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-	
11	Administrative fees	-	-	-	-	-	-	-	-	
(a)	Business Registration	-	900.00	(900.00)	-	-	-	900.00	(900.00)	
(b)	Article of Incorporation	-	-	-	-	-	-	-	-	
(c)	Operational / Professional License	-	57.93	(57.93)	-	-	-	57.93	(57.93)	
(d)	Vehicle Registration	-	-	-	-	-	-	-	-	
(e)	Resident Permits	-	-	-	-	-	-	-	-	
(f)	Fire Certificate	-	-	-	-	-	-	-	-	
(g)	Work Permits	-	-	-	-	-	-	-	-	
14	Personal Income Withholding	-	90.00	(90.00)	-	-	-	90.00	(90.00)	
15	Non-Resident Withholding	-	-	-	-	-	-	-	-	
		Sector Specific								
18	Surface Rental	-	3,600.00	(3,600.00)	-	-	-	3,600.00	(3,600.00)	
19	Minerals License fees:-	-	-	-	-	-	-	-	-	
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-	
(b)	Broker License	-	-	-	-	-	-	-	-	
(c)	Dealer License	-	-	-	-	-	-	-	-	
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-	
(e)	Exploration License Fees	-	-	-	-	-	-	-	-	
(f)	Mining Concession	-	5,000.00	(5,000.00)	-	-	-	5,000.00	(5,000.00)	
20	Royalty	-	-	-	-	-	-	-	-	
95	Other Administrative Fees	-	-	-	-	-	-	-	-	
(a)	GIS Map(s)	-	-	-	-	-	-	-	-	
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-	
(c)	Survey Fees	-	-	-	-	-	-	-	-	
(d)	Others*	-	-	-	-	-	-	-	-	
TOTAL		-	9,647.93	(9,647.93)	-	-	-	9,647.93	(9,647.93)	

Fine Minerals International

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
		Common Taxes and Fees (not sector specific)							
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
		Sector Specific							
18	Surface Rental	-	15,584.32	(15,584.32)	15,584.32	-	15,584.32	15,584.32	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	5,000.00	(5,000.00)	5,000.00	-	5,000.00	5,000.00	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	-	-	-	-	-	-	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	D cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
	TOTAL	-	20,584.32	(20,584.32)	20,584.32	-	20,584.32	20,584.32	-

G-4 WAO

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	-	1,800.00	(1,800.00)	-	-	-	1,800.00	(1,800.00)
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	5,000.00	(5,000.00)	-	-	-	5,000.00	(5,000.00)
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	-	-	-	-	-	-	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
20	Royalty	-	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
	TOTAL	-	6,800.00	(6,800.00)	-	-	-	6,800.00	(6,800.00)

Global Mineral Investment

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	-	-	-	900.00	900.00	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	-	-	57.93	57.93	57.93	57.93	-
(d)	Vehicle Registration	-	-	-	460.00	460.00	460.00	460.00	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	-	19,905.49	(19,905.49)	19,905.49	-	19,905.49	19,905.49	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	5,000.00	(5,000.00)	5,000.00	-	5,000.00	5,000.00	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	-	-	20,000.00	20,000.00	20,000.00	20,000.00	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
	TOTAL	-	24,905.49	(24,905.49)	46,323.42	21,417.93	46,323.42	46,323.42	-

Golden Mass

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
Common Taxes and Fees (not sector specific)									
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	1,100.00	1,100.00	-	-	-	1,100.00	1,100.00	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	115.86	115.86	-	-	-	115.86	115.86	-
(d)	Vehicle Registration	-	-	-	-	-	-	-	-
(e)	Resident Permits	850.00	850.00	-	-	-	850.00	850.00	-
(f)	Fire Certificate	8.28	8.28	-	-	-	8.28	8.28	-
(g)	Work Permits	2,000.00	2,000.00	-	-	-	2,000.00	2,000.00	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
Sector Specific									
18	Surface Rental	-	-	-	-	-	-	-	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	5,000.00	- 5,000.00	5,000.00	-	5,000.00	5,000.00	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	5,000.00	-	5,000.00	(5,000.00)	-	-	-	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
20	Royalty	128,488.48	128,488.48	-	-	-	128,488.48	128,488.48	-
	TOTAL	137,562.62	137,562.62	-	-	-	137,562.62	137,562.62	-

Gryphon Minerals

		Templates		Difference	Adjustments		Final Amounts		Difference	
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G	
		Company	Agency		Company	Agency	Company	Agency		
		USD	USD	USD	USD	USD	USD	USD	USD	
		Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-	
11	Administrative fees	-	-	-	-	-	-	-	-	
(a)	Business Registration	-	79,306.00	(79,306.00)	79,306.00	-	79,306.00	79,306.00	-	
(b)	Article of Incorporation	-	-	-	-	-	-	-	-	
(c)	Operational / Professional License	-	10,000.00	(10,000.00)	10,000.00	-	10,000.00	10,000.00	-	
(d)	Vehicle Registration	-	-	-	-	-	-	-	-	
(e)	Resident Permits	-	-	-	-	-	-	-	-	
(f)	Fire Certificate	-	-	-	-	-	-	-	-	
(g)	Work Permits	-	-	-	-	-	-	-	-	
		Sector Specific								
95	Other Administrative Fees	-	-	-	-	-	-	-	-	
(a)	GIS Map(s)	-	-	-	-	-	-	-	-	
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-	
(c)	Survey Fees	-	-	-	-	-	-	-	-	
(d)	Others*	-	-	-	-	-	-	-	-	
TOTAL		-	89,306.00	(89,306.00)	89,306.00	-	89,306.00	89,306.00	-	

Hamana International

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
		Common Taxes and Fees (not sector specific)							
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	55.17	-	55.17	-	55.17	55.17	55.17	-
(b)	Article of Incorporation	20.00	-	20.00	-	20.00	20.00	20.00	-
(c)	Operational / Professional License	57.93	-	57.93	-	57.93	57.93	57.93	-
(d)	Vehicle Registration	-	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
		Sector Specific							
18	Surface Rental	-	-	-	-	-	-	-	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	5,000.00	-	5,000.00	-	5,000.00	5,000.00	5,000.00	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
20	Royalty	15,924.83	-	15,924.83	-	15,924.83	15,924.83	15,924.83	-
TOTAL		21,057.93	-	21,057.93	-	21,057.93	21,057.93	21,057.93	-

Hummingbird Resources

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
4	Corporate Profits Tax / Turnover Tax	-	124,120.25	(124,120.25)	58,695.61	(65,424.64)	58,695.61	58,695.61	-
5	Import Levy	66,965.54	-	66,965.54	(446.63)	66,518.91	66,518.91	66,518.91	-
6	Excise Tax	354.88	-	354.88	-	354.88	354.88	354.88	-
7	GST	23,890.59	-	23,890.59	(496.08)	23,394.51	23,394.51	23,394.51	-
8	ECOWAS Trade Levy (ETL)	5,993.44	-	5,993.44	(42.07)	5,951.37	5,951.37	5,951.37	-
9	Pre-Shipment / Destination Inspection (GOL's share)	-	-	-	-	-	-	-	-
10	Customs User Fees	12,881.45	-	12,881.45	-	12,881.45	12,881.45	12,881.45	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	900.00	-	900.00	-	900.00	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	10.00	10.00	10.00	10.00	-
(c)	Operational / Professional License	57.93	-	57.93	-	57.93	57.93	57.93	-
(d)	Vehicle Registration	3,650.00	-	3,650.00	2,941.00	6,591.00	6,591.00	6,591.00	-
(e)	Resident Permits	6,975.00	-	6,975.00	500.00	7,475.00	7,475.00	7,475.00	-
(f)	Fire Certificate	300.00	-	300.00	-	300.00	300.00	300.00	-
(g)	Work Permits	13,000.00	-	13,000.00	3,000.00	16,000.00	16,000.00	16,000.00	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	13,330.10	-	13,330.10	(661.33)	12,668.77	12,668.77	12,668.77	-
14	Personal Income Withholding	87,712.79	-	87,712.79	-	87,712.79	87,712.79	87,712.79	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	4,000.00	-	4,000.00	-	4,000.00	4,000.00	4,000.00	-
(b)	Interest	-	-	-	-	-	-	-	-
(c)	Dividends	-	-	-	-	-	-	-	-
(d)	Professional services	-	-	-	-	-	-	-	-
(e)	Contract Services	-	-	-	-	-	-	-	-
(f)	Withholding Tax Other	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	181,388.53	154,578.50	26,810.03	-	26,810.03	181,388.53	181,388.53	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	30,000.00	(30,000.00)	-	(30,000.00)	-	-	-

Hummingbird Resources

(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	-	-	-	-	-	-	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	35,000.00	-	35,000.00	-	35,000.00	35,000.00	35,000.00	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
54	EIA:Gold: Class A	30,000.50	22,500.00	7,500.50	(0.50)	7,500.00	30,000.00	30,000.00	-
88	Storage Tariff	4,009.00	-	4,009.00	(4,009.00)	-	-	-	-
	TOTAL	490,409.75	331,198.75	159,211.00	59,491.00	218,702.00	549,900.75	549,900.75	-

International Business Exchange

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	-	41,975.00	(41,975.00)	41,975.00	-	41,975.00	41,975.00	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	10,000.00	(10,000.00)	10,000.00	-	10,000.00	10,000.00	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	-	-	-	-	-	-	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
	TOTAL	-	51,975.00	(51,975.00)	51,975.00	-	51,975.00	51,975.00	-

Investment Development

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	-	45,117.39	(45,117.39)	45,117.39	-	45,117.39	45,117.39	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	5,000.00	(5,000.00)	5,000.00	-	5,000.00	5,000.00	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	-	-	-	-	-	-	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
	TOTAL	-	50,117.39	(50,117.39)	50,117.39	-	50,117.39	50,117.39	-

Iron Resources

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
		Common Taxes and Fees (not sector specific)							
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	-	30,000.00	(30,000.00)	30,000.00	-	30,000.00	30,000.00	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	5,000.00	(5,000.00)	5,000.00	-	5,000.00	5,000.00	-
(d)	Vehicle Registration	-	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
		Sector Specific							
53	EIA:Iron Ore: Industrial	-	2,500.00	(2,500.00)	2,500.00	-	2,500.00	2,500.00	-
88	Storage Tariff	-	695.00	(695.00)	695.00	-	695.00	695.00	-
89	Auxiliary Rates	-	415.00	(415.00)	415.00	-	415.00	415.00	-
		TOTAL	38,610.00	(38,610.00)	38,610.00	-	38,610.00	38,610.00	-

KBL Liberia Mining Company Ltd

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
Common Taxes and Fees (not sector specific)									
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	-	-	-	-	-	-	-	-
4	Corporate Profits Tax / Turnover Tax	1,583.00	1,583.00	-	-	-	1,583.00	1,583.00	-
5	Import Levy	-	2,092.38	(2,092.38)	2,092.38	-	2,092.38	2,092.38	-
6	Excise Tax	-	-	-	-	-	-	-	-
7	GST	-	1,829.99	(1,829.99)	2,532.86	702.87	2,532.86	2,532.86	-
8	ECOWAS Trade Levy (ETL)	-	3,021.96	(3,021.96)	3,021.96	-	3,021.96	3,021.96	-
9	Pre-Shipment / Destination Inspection (GOL's share)	-	-	-	-	-	-	-	-
10	Customs User Fees	-	4,968.61	(4,968.61)	4,968.61	-	4,968.61	4,968.61	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	55.17	57.93	(2.76)	-	(2.76)	55.17	55.17	-
(b)	Article of Incorporation	10.00	10.00	-	-	-	10.00	10.00	-
(c)	Operational / Professional License	57.93	57.93	-	-	-	57.93	57.93	-
(d)	Vehicle Registration	1,020.00	1,020.00	-	-	-	1,020.00	1,020.00	-
(e)	Resident Permits	2,150.00	1,850.00	300.00	-	300.00	2,150.00	2,150.00	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	4,000.00	4,000.00	-	-	-	4,000.00	4,000.00	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	3,652.28	3,934.97	(282.69)	282.69	-	3,934.97	3,934.97	-
14	Personal Income Withholding	7,510.45	7,943.53	(433.08)	-	(433.08)	7,510.45	7,510.45	-
Sector Specific									
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	20,000.00	20,000.00	-	-	-	20,000.00	20,000.00	-
(b)	Broker License	-	-	-	-	-	-	-	-
TOTAL		40,038.84	52,370.30	(12,331.47)	12,898.50	567.03	52,937.34	52,937.34	-

Konblo Bumi Inc

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
Common Taxes and Fees (not sector specific)									
5	Import Levy	-	32,684.92	(32,684.92)	32,684.92	-	32,684.92	32,684.92	-
6	Excise Tax	4,869.11	-	4,869.11	(4,869.11)	-	-	-	-
7	GST	4,099.87	14,833.15	(10,733.28)	10,733.28	-	14,833.15	14,833.15	-
8	ECOWAS Trade Levy (ETL)	10,070.36	10,054.08	16.28	(16.28)	-	10,054.08	10,054.08	-
10	Customs User Fees	27,570.54	23,057.39	4,513.15	(4,513.15)	-	23,057.39	23,057.39	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	-	-	-	-	-	-	-	-
(d)	Vehicle Registration	6,209.00	6,209.00	-	-	-	6,209.00	6,209.00	-
(e)	Resident Permits	925.00	925.00	-	-	-	925.00	925.00	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
13	GOL Fines	16,319.43	20,106.60	(3,787.17)	3,787.17	-	20,106.60	20,106.60	-
14	Personal Income Withholding	152,118.66	152,118.66	-	-	-	152,118.66	152,118.66	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	9,780.06	9,780.06	-	-	-	9,780.06	9,780.06	-
(b)	Interest	-	-	-	-	-	-	-	-
(f)	Withholding Tax Other	-	455.00	(455.00)	455.00	-	455.00	455.00	-
Sector Specific									
18	Surface Rental	202,538.58	202,538.58	-	-	-	202,538.58	202,538.58	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	30,000.00	(30,000.00)	30,000.00	-	30,000.00	30,000.00	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	30,000.00	-	30,000.00	(30,000.00)	-	-	-	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	40,000.00	40,000.00	-	-	-	40,000.00	40,000.00	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
20	Royalty	-	14,529.15	(14,529.15)	14,529.15	-	14,529.15	14,529.15	-
76	Land Permit Fees	455.00	-	455.00	(455.00)	-	-	-	-
TOTAL		504,955.61	557,291.59	(52,335.98)	52,335.98	-	557,291.59	557,291.59	-

Liberia Tailings Inc

		Original templates		Difference	Adjustments		Final		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	-	-	-	-	-	-	-	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	-	-	-	-	-	-	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	10,000.00	(10,000.00)	-	-	-	10,000.00	(10,000.00)
53	EIA:Iron Ore: Industrial	-	2,500.00	(2,500.00)	-	-	-	2,500.00	(2,500.00)
	TOTAL	-	12,500.00	(12,500.00)	-	-	-	12,500.00	(12,500.00)

M & G Infinity									
		Original templates		Difference	Adjustments		Final Amounts		Difference
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	-	-	-	-	-	-	-	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	-	-	-	-	-	-	-
(d)	Vehicle Registration	230.00	-	230.00			230.00	-	230.00
(e)	Resident Permits	-	-	-			-	-	-
(f)	Fire Certificate	-	-	-			-	-	-
(g)	Work Permits	-	-	-			-	-	-
	Sector Specific								
18	Surface Rental	-	-	-			-	-	-
19	Minerals License fees:-	-	-	-			-	-	-
(a)	Class (A, B, C) License	-	-	-			-	-	-
(b)	Broker License	3,000.00	-	3,000.00			3,000.00	-	3,000.00
(c)	Dealer License	5,000.00	-	5,000.00			5,000.00	-	5,000.00
(d)	Fine Precious Mineral License	-	-	-			-	-	-
(e)	Exploration License Fees	-	-	-			-	-	-
(f)	Mining Concession	-	-	-			-	-	-
20	Royalty	3,515.19	-	3,515.19			3,515.19	-	3,515.19
53	EIA:Iron Ore: Industrial	-	2,500.00	(2,500.00)			-	2,500.00	(2,500.00)
	TOTAL	11,745.19	2,500.00	9,245.19			11,745.19	2,500.00	9,245.19

Massa Investment									
		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	266.03	-	266.03	-	55.17	266.03	55.17	210.86
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	-	-	57.93	57.93	57.93	57.93	-
(d)	Vehicle Registration	-	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	-	-	-	6.90	6.90	6.90	6.90	-
	Sector Specific								
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	20,000.00	(20,000.00)	30,250.00	10,250.00	30,250.00	30,250.00	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
20	Royalty	-	-	-	1,071.99	1,071.99	1,071.99	1,071.99	-
	TOTAL	266.03	20,000.00	(19,733.97)	31,386.82	11,441.99	31,652.85	31,441.99	210.86

Resources

		Templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
Common Taxes and Fees (not sector specific)									
8	ECOWAS Trade Levy (ETL)	-	-	-	280.00	280.00	280.00	280.00	
9	Pre-Shipment / Destination Inspection (GOL's share)	-	-	-	-	-	-	-	
10	Customs User Fees	-	-	-	840.00	840.00	840.00	840.00	
11	Administrative fees	-	-	-	-	-	-	-	
(a)	Business Registration	-	-	-	900.00	900.00	900.00	900.00	
(b)	Article of Incorporation	-	-	-	-	-	-	-	
(c)	Operational / Professional License	-	-	-	115.86	115.86	115.86	115.86	
(d)	Vehicle Registration	-	-	-	-	-	-	-	
(e)	Resident Permits	-	-	-	-	-	-	-	
(f)	Fire Certificate	-	-	-	-	-	-	-	
(g)	Work Permits	-	-	-	-	-	-	-	
Sector Specific									
18	Surface Rental	-	-	-	120,198.29	120,198.29	120,198.29	120,198.29	
19	Minerals License fees:-	-	-	-	-	-	-	-	
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	
(b)	Broker License	-	-	-	-	-	-	-	
(c)	Dealer License	-	-	-	-	-	-	-	
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	
(e)	Exploration License Fees	-	-	-	20,000.00	20,000.00	20,000.00	20,000.00	
(f)	Mining Concession	-	-	-	-	-	-	-	
TOTAL		-	-	-	142,334.15	142,334.15	142,334.15	142,334.15	

Mid-West Diamond

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
		Common Taxes and Fees (not sector specific)							
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	55.17	-	55.17	-	-	55.17	-	55.17
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
	Operational / Professional License	57.93	-	57.93	-	-	57.93	-	57.93
(c)									
(d)	Vehicle Registration	-	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
		Sector Specific							
18	Surface Rental	-	-	-	-	-	-	-	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	5,000.00	-	5,000.00	-	-	5,000.00	-	5,000.00
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
20	Royalty	110.58	-	110.58	-	-	110.58	-	110.58
	TOTAL	5,223.68	-	5,223.68	-	-	5,223.68	-	5,223.68

Pedra Mining Corporation

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	1,800.00	-	1,800.00	-	1,800.00	1,800.00	1,800.00	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	-	-	-	-	-	-	-
(d)	Vehicle Registration	-	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	1,666.00	-	1,666.00	-	1,666.00	1,666.00	1,666.00	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	1,200.00	-	1,200.00	-	1,200.00	1,200.00	1,200.00	-
(b)	Interest	-	-	-	-	-	-	-	-
(c)	Dividends	-	-	-	-	-	-	-	-
(d)	Professional services	1,125.45	-	1,125.45	-	1,125.45	1,125.45	1,125.45	-
(e)	Contract Services	-	-	-	-	-	-	-	-
(f)	Withholding Tax Other	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	50,150.00	-	50,150.00	-	50,150.00	50,150.00	50,150.00	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	-	-	-	-	-	-	-
(d)	Fine Precious Mineral License	5,000.00	-	5,000.00	-	5,000.00	5,000.00	5,000.00	-
(e)	Exploration License Fees	24,844.66	-	24,844.66	-	24,844.66	24,844.66	24,844.66	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
	TOTAL	85,786.11	-	85,786.11	-	85,786.11	85,786.11	85,786.11	-

Planet Minerals Limited									
		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	900.00	-	900.00	-	900.00	900.00	900.00	-
(b)	Article of Incorporation	500.00	-	500.00	-	500.00	500.00	500.00	-
(c)	Operational / Professional License	57.93	-	57.93	-	57.93	57.93	57.93	-
(d)	Vehicle Registration	-	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
	Sector Specific	-	-	-	-	-	-	-	-
18	Surface Rental	30,152.00	-	30,152.00	-	30,152.00	30,152.00	30,152.00	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	-	-	-	-	-	-	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	51,975.00	-	51,975.00	(51,975.00)	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
20	Royalty	-	-	-	-	-	-	-	-
	TOTAL	83,584.93	-	83,584.93	(51,975.00)	31,609.93	31,609.93	31,609.93	-

Putu Iron Ore

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
Common Taxes and Fees (not sector specific)									
1	Signature Fees/Signing Bonus	5,000,000.00	5,000,000.00	-	-	-	5,000,000.00	5,000,000.00	-
3	Annual Social Contribution (County & Community)	500,000.00	500,000.00	-	-	-	500,000.00	500,000.00	-
4	Corporate Profits Tax / Turnover Tax	-	180,496.59	(180,496.59)	41,316.49	(139,180.10)	41,316.49	41,316.49	-
5	Import Levy	123,608.37	123,404.65	203.72	-	203.72	123,608.37	123,608.37	-
6	Excise Tax	15,963.12	15,963.12	-	-	-	15,963.12	15,963.12	-
7	GST	85,071.47	85,071.47	-	-	-	85,071.47	85,071.47	-
8	ECOWAS Trade Levy (ETL)	48,033.75	48,015.23	18.52	-	18.52	48,033.75	48,033.75	-
10	Customs User Fees	253,723.95	253,723.95	-	-	-	253,723.95	253,723.95	-
11	Administrative fees	-	-	-	-	-	-	-	-
(b)	Article of Incorporation	-	1,452.00	(1,452.00)	1,452.00	-	1,452.00	1,452.00	-
(c)	Operational / Professional License	350.00	-	350.00	(350.00)	-	-	-	-
(d)	Vehicle Registration	2,745.00	2,745.00	-	-	-	2,745.00	2,745.00	-
(e)	Resident Permits	5,750.00	5,750.00	-	-	-	5,750.00	5,750.00	-
13	GOL Fines	1,999.11	1,999.11	-	-	-	1,999.11	1,999.11	-
14	Personal Income Withholding	450,101.19	450,101.19	-	-	-	450,101.19	450,101.19	-
15	Non-Resident Withholding	313,054.63	135,598.82	177,455.81	9,458.86	186,914.67	322,513.49	322,513.49	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(d)	Professional services	-	1,696.28	(1,696.28)	1,696.28	-	1,696.28	1,696.28	-
Sector Specific									
21	Mineral Dev.t & Research Fund (pd to MLME only)	-	50,000.00	(50,000.00)	50,000.00	-	50,000.00	50,000.00	-
22	Scientific Research Fund	50,000.00	-	50,000.00	(50,000.00)	-	-	-	-
26	Export tax	100.00	100.00	-	-	-	100.00	100.00	-
53	EIA:Iron Ore: Industrial	-	2,500.00	(2,500.00)	2,500.00	-	2,500.00	2,500.00	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	350.00	(350.00)	350.00	-	350.00	350.00	-
TOTAL		6,850,500.59	6,858,967.41	(8,466.82)	56,423.63	47,956.81	6,906,924.22	6,906,924.22	-

Royal Company

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		USD	Agency USD	USD	Company USD	Agency USD	Company USD	Agency USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	-	-	-	-	-	-	-	-
3	Annual Social Contribution (County & Community)	-	-	-	-	-	-	-	-
4	Corporate Profits Tax / Turnover Tax	3,175.00	3,175.00	-	-	-	3,175.00	3,175.00	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	800.00	800.00	-	-	-	800.00	800.00	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	-	-	-	-	-	-	-
(d)	Vehicle Registration	100.00	100.00	-	-	-	100.00	100.00	-
(e)	Resident Permits	800.00	800.00	-	-	-	800.00	800.00	-
(f)	Fire Certificate	12.41	12.41	-	-	-	12.41	12.41	-
(g)	Work Permits	2,000.00	2,000.00	-	-	-	2,000.00	2,000.00	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	-	-	-	-	-	-	-	-
14	Personal Income Withholding	913.00	913.00	-	-	-	913.00	913.00	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	400.00	400.00	-	-	-	400.00	400.00	-
	Sector Specific								
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	27,000.00	- 27,000.00	31,500.00	4,500.00	31,500.00	31,500.00	-
(b)	Broker License	1,500.00	-	1,500.00	(1,500.00)	-	-	-	-
(c)	Dealer License	30,000.00	-	30,000.00	(30,000.00)	-	-	-	-
20	Royalty	254,345.00	-	254,345.00	-	254,345.00	254,345.00	254,345.00	-
21	Mineral Dev.t & Research Fund (pd to MLME only)	-	254,345.00	- 254,345.00	-	(254,345.00)	-	-	-
22	Scientific Research Fund	-	-	-	-	-	-	-	-
	TOTAL	294,045.41	289,545.41	4,500.00	-	4,500.00	294,045.41	294,045.41	-

Belle Resources/Salmec Resources

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
Common Taxes and Fees (not sector specific)									
5	Import Levy	-	-	-	3,677.48	3,677.48	3,677.48	3,677.48	-
6	Excise Tax	-	-	-	-	-	-	-	-
7	GST	-	-	-	3,706.90	3,706.90	3,706.90	3,706.90	-
8	ECOWAS Trade Levy (ETL)	-	-	-	245.16	245.16	245.16	245.16	-
9	Pre-Shipment / Destination Inspection (GOL's share)	-	-	-	-	-	-	-	-
10	Customs User Fees	-	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	55.17	55.17	-	900.00	900.00	955.17	955.17	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	57.93	57.93	-	-	-	57.93	57.93	-
(d)	Vehicle Registration	-	-	-	485.00	485.00	485.00	485.00	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	37.10	37.10	-	-	-	37.10	37.10	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	-	-	-	200.00	200.00	200.00	200.00	-
(b)	Interest	-	-	-	-	-	-	-	-
Sector Specific									
18	Surface Rental	-	-	-	26,595.00	26,595.00	26,595.00	26,595.00	-
19	Minerals License fees:-	2,500.00	-	2,500.00	(2,500.00)	-	-	-	-
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	-	-	-	-	-	-	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	5,000.00	5,000.00	5,000.00	5,000.00	-
(f)	Mining Concession	-	2,500.00	(2,500.00)	2,500.00	-	2,500.00	2,500.00	-
TOTAL		2,650.21	2,650.21	-	40,809.54	40,809.54	43,459.75	43,459.75	-

Sinoe Exploration									
		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	900.00	900.00	-	-	-	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	57.93	57.93	-	-	-	57.93	57.93	-
(d)	Vehicle Registration	-	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	67,669.80	100,722.30	(33,052.50)		(33,052.50)	67,669.80	67,669.80	-
19	Minerals License fees:-	-	-	-		-	-	-	-
(a)	Class (A, B, C) License	-	-	-		-	-	-	-
(b)	Broker License	-	-	-		-	-	-	-
(c)	Dealer License	-	-	-		-	-	-	-
(d)	Fine Precious Mineral License	-	-	-		-	-	-	-
(e)	Exploration License Fees	10,000.00	10,000.00	-		-	10,000.00	10,000.00	-
(f)	Mining Concession	-	5,000.00	(5,000.00)		(5,000.00)	-	-	-
	TOTAL	78,637.73	116,680.23	(38,042.50)		(38,052.50)	78,637.73	78,627.73	10.00

Southern Cross		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
			Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	-	15,400.00	(15,400.00)	15,400.00	-	15,400.00	15,400.00	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	5,000.00	(5,000.00)	5,000.00	-	5,000.00	5,000.00	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	-	-	-	-	-	-	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
	TOTAL	-	20,400.00	(20,400.00)	20,400.00	-	20,400.00	20,400.00	-

SPRI Group Africa Ltd

		Original templates		Difference	Adjustments		Final Amounts		Difference
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	-	-	-	-	-	-	-	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	25,000.00	(25,000.00)	25,000.00	-	25,000.00	25,000.00	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	D cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
	TOTAL	-	25,000.00	(25,000.00)	25,000.00	-	25,000.00	25,000.00	-

Star Diamond

		Original templates		Difference	Adjustments		Final Amounts		Difference
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
11	Administrative fees	-	-	-	-	-	-	-	-
	(a) Business Registration	955.17	-	955.17	-	955.17	955.17	955.17	-
	(b) Article of Incorporation	-	-	-	-	-	-	-	-
	(c) Operational / Professional License	57.93	-	57.93	-	57.93	57.93	57.93	-
	(d) Vehicle Registration	-	-	-	-	-	-	-	-
	(e) Resident Permits	-	-	-	-	-	-	-	-
	(f) Fire Certificate	8.28	-	8.28	-	8.28	8.28	8.28	-
	(g) Work Permits	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	-	-	-	-	-	-	-	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
	(a) Class (A, B, C) License	-	-	-	-	-	-	-	-
	(b) Broker License	1,500.00	-	1,500.00	-	1,500.00	1,500.00	1,500.00	-
	(c) Dealer License	25,000.00	25,000.00	-	-	-	25,000.00	25,000.00	-
	(d) Fine Precious Mineral License	-	-	-	-	-	-	-	-
	(e) Exploration License Fees	-	-	-	-	-	-	-	-
	(f) Mining Concession	-	-	-	-	-	-	-	-
20	Royalty	2,673.69	-	2,673.69	-	2,673.69	2,673.69	2,673.69	-
	TOTAL	30,195.07	25,000.00	5,195.07	-	5,195.07	30,195.07	30,195.07	-

Superior Mineral Resources

		Original templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
		Common Taxes and Fees (not sector specific)							
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
		Sector Specific							
18	Surface Rental	-	27,425.00	(27,425.00)	27,425.00	-	27,425.00	27,425.00	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	5,000.00	(5,000.00)	5,000.00	-	5,000.00	5,000.00	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	-	-	-	-	-	-	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
	TOTAL	-	32,425.00	(32,425.00)	32,425.00	-	32,425.00	32,425.00	-

Task Investment									
		Original Templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
		Common Taxes and Fees (not sector specific)							
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	-	-	-	900.00	900.00	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	20.00	20.00	20.00	20.00	-
(c)	Operational / Professional License	-	-	-	57.93	57.93	57.93	57.93	-
(d)	Vehicle Registration	-	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	1,500.00	1,500.00	1,500.00	1,500.00	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
		Sector Specific							
18	Surface Rental	-	-	-	-	-	-	-	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	25,000.00	(25,000.00)	25,000.00	-	25,000.00	25,000.00	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
	TOTAL	-	25,000.00	(25,000.00)	27,477.93	2,477.93	27,477.93	27,477.93	-

Thckett Mining									
		Original Templates		Difference	Adjustments		Final Amounts		Difference
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	-	450.00	(450.00)	450.00	-	450.00	450.00	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	57.93	(57.93)	57.93	-	57.93	57.93	-
(d)	Vehicle Registration	-	100.00	(100.00)	100.00	-	100.00	100.00	-
(e)	Resident Permits	-	250.00	(250.00)	250.00	-	250.00	250.00	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	1,000.00	(1,000.00)	1,000.00	-	1,000.00	1,000.00	-
14	Personal Income Withholding	-	4,300.05	(4,300.05)	4,300.05	-	4,300.05	4,300.05	-
15	Non-Resident Withholding	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	-	34,775.97	(34,775.97)	34,775.97	-	34,775.97	34,775.97	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	10,000.00	(10,000.00)	10,000.00	-	10,000.00	10,000.00	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	-	-	-	-	-	-	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
53	EIA:Iron Ore: Industrial	-	-	-	-	-	-	-	-
54	EIA:Gold: Class A	-	5,000.00	(5,000.00)	5,000.00	-	5,000.00	5,000.00	-
57	EIA:Diamond: Class A	-	20,500.00	(20,500.00)	20,500.00	-	20,500.00	20,500.00	-
	TOTAL	-	76,433.95	(76,433.95)	76,433.95	-	76,433.95	76,433.95	-

The Diamond Star Plus

		Original Templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	900.00	-	900.00	-	900.00	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	57.93	-	57.93	-	57.93	57.93	57.93	-
(d)	Vehicle Registration	-	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
	Sector Specific								
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(b)	Broker License	1,500.00	-	1,500.00	-	1,500.00	1,500.00	1,500.00	-
(c)	Dealer License	25,000.00	25,000.00	-	-	-	25,000.00	25,000.00	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
20	Royalty	6,057.67	-	6,057.67	-	6,057.67	6,057.67	6,057.67	-
	TOTAL	33,515.60	25,000.00	8,515.60	-	8,515.60	33,515.60	33,515.60	-

Trade Right										
		Original templates		Difference	Adjustments		Final Amounts		Difference	
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G	
		Company	Agency		Company	Agency	Company	Agency		
		USD	USD	USD	USD	USD	USD	USD	USD	
		Common Taxes and Fees (not sector specific)								
	17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	
	(a)	Rent / Lease	-	-	-	-	-	-	-	
	(b)	Interest	-	-	-	-	-	-	-	
	(c)	Dividends	-	-	-	-	-	-	-	
	(d)	Professional services	-	-	-	-	-	-	-	
	(e)	Contract Services	-	-	-	-	-	-	-	
	(f)	Withholding Tax Other	-	-	-	-	-	-	-	
		Sector Specific								
	18	Surface Rental	-	-	-	-	-	-	-	
	19	Minerals License fees:-	-	-	-	-	-	-	-	
	(a)	Class (A, B, C) License	-	-	-	-	-	-	-	
	(b)	Broker License	-	-	-	-	-	-	-	
	(c)	Dealer License	5,000.00	-	5,000.00	-	5,000.00	5,000.00	-	
	(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	
	(e)	Exploration License Fees	-	-	-	-	-	-	-	
	(f)	Mining Concession	-	-	-	-	-	-	-	
		TOTAL	5,000.00	-	5,000.00	-	5,000.00	5,000.00	-	

Treco Mining									
		Original templates		Difference	Adjustments		Final Amounts		Difference
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	723.12	(723.12)	723.12	-	723.12	723.12	-
2	Contribution via GOL to University Depts (UL etc.)	-	100.00	(100.00)	100.00	-	100.00	100.00	-
3	Annual Social Contribution (County & Community)	-	1,228.77	(1,228.77)	1,228.77	-	1,228.77	1,228.77	-
4	Corporate Profits Tax / Turnover Tax	-	76.15	(76.15)	76.15	-	76.15	76.15	-
11	Administrative fees	-	-	-	-	-	-	-	-
	(a) Business Registration	-	-	-	-	-	-	-	-
	(b) Article of Incorporation	-	-	-	-	-	-	-	-
	(c) Operational / Professional License	-	1,615.00	(1,615.00)	1,615.00	-	1,615.00	1,615.00	-
	(d) Vehicle Registration	-	-	-	-	-	-	-	-
	(e) Resident Permits	-	-	-	-	-	-	-	-
	(f) Fire Certificate	-	6.90	(6.90)	6.90	-	6.90	6.90	-
	(g) Work Permits	-	-	-	-	-	-	-	-
12	Dividends to GOL	-	1,523.14	(1,523.14)	1,523.14	-	1,523.14	1,523.14	-
13	GOL Fines	-	3,787.19	(3,787.19)	3,787.19	-	3,787.19	3,787.19	-
	Sector Specific								
18	Surface Rental	-	17,400.00	(17,400.00)	17,400.00	-	17,400.00	17,400.00	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
	(a) Class (A, B, C) License	-	31,500.00	(31,500.00)	31,500.00	-	31,500.00	31,500.00	-
	(e) Exploration License Fees	-	5,000.00	(5,000.00)	5,000.00	-	5,000.00	5,000.00	-
20	Royalty	-	3,457.53	(3,457.53)	3,457.53	-	3,457.53	3,457.53	-
	TOTAL	-	66,417.80	(66,417.80)	66,417.80	-	66,417.80	66,417.80	-

VBG-VALE BSGR Liberia Ltd

		Original Templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
		Common Taxes and Fees (not sector specific)							
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	-	76,150.00	(76,150.00)	76,150.00	-	76,150.00	76,150.00	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	15,000.00	(15,000.00)	15,000.00	-	15,000.00	15,000.00	-
(d)	Vehicle Registration	-	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
		Sector Specific							
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	D cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
TOTAL		-	91,150.00	(91,150.00)	91,150.00	-	91,150.00	91,150.00	-

Voila International

		Original Templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
	(a) Rent / Lease	-	-	-	-	-	-	-	-
	(b) Interest	-	-	-	-	-	-	-	-
	(c) Dividends	-	-	-	-	-	-	-	-
	(d) Professional services	-	-	-	-	-	-	-	-
	(e) Contract Services	-	-	-	-	-	-	-	-
	(f) Withholding Tax Other	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	-	64,904.50	(64,904.50)	64,904.50	-	64,904.50	64,904.50	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
	(a) Class (A, B, C) License	-	10,000.00	(10,000.00)	10,000.00	-	10,000.00	10,000.00	-
	(b) Broker License	-	-	-	-	-	-	-	-
	(c) Dealer License	-	-	-	-	-	-	-	-
	(d) Fine Precious Mineral License	-	-	-	-	-	-	-	-
	(e) Exploration License Fees	-	-	-	-	-	-	-	-
	(f) Mining Concession	-	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
	(a) GIS Map(s)	-	-	-	-	-	-	-	-
	(b) ID cards fees / LTA fees	-	-	-	-	-	-	-	-
	(c) Survey Fees	-	-	-	-	-	-	-	-
	(d) Others*	-	-	-	-	-	-	-	-
	TOTAL	-	74,904.50	(74,904.50)	74,904.50	-	74,904.50	74,904.50	-

West Africa Gold and Diamond

		Original Templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	-	-	-	-	-	-	-	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	-	-	-	-	-	-	-
(d)	Vehicle Registration	-	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	1,250.00	-	1,250.00	-	1,250.00	1,250.00	1,250.00	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	-	-	-	-	-	-	-	-
14	Personal Income Withholding	655.00	-	655.00	-	655.00	655.00	655.00	-
	Sector Specific								
18	Surface Rental	-	-	-	-	-	-	-	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	25,000.00	25,000.00	-	-	-	25,000.00	25,000.00	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
20	Royalty	63,274.01	-	63,274.01	-	63,274.01	63,274.01	63,274.01	-
	TOTAL	90,179.01	25,000.00	65,179.01	-	65,179.01	90,179.01	90,179.01	-

West African Resources

		Original Templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	-	-	-	-	-	-	-	-
3	Annual Social Contribution (County & Community)	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	-	45,201.00	(45,201.00)	45,201.00	-	45,201.00	45,201.00	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	10,000.00	(10,000.00)	10,000.00	-	10,000.00	10,000.00	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	-	-	-	-	-	-	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	-	-	-	-	-	-	-	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
20	Royalty	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
	TOTAL	-	55,201.00	(55,201.00)	55,201.00	-	55,201.00	55,201.00	-

West Peak Iron

		Templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
11	Administrative fees								
(a)	Business Registration	900.00	900.00	-	-	-	900.00	900.00	-
(b)	Article of Incorporation	20.00	20.00	-	-	-	20.00	20.00	-
(c)	Operational / Professional License	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	112,663.38	112,663.88	(0.50)	-	-	112,663.38	112,663.88	(0.50)
19	Minerals License fees:-								
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	-	-	-	-	-	-	-
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
(e)	Exploration License Fees	10,000.00	10,000.00	-	-	-	10,000.00	10,000.00	-
(f)	Mining Concession	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
	TOTAL	123,583.38	123,583.88	(0.50)	-	-	123,583.38	123,583.88	(0.50)

Western Cluster Limited

		Original Templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
Common Taxes and Fees (not sector specific)									
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	-	-	-	-	-	-	-	-
3	Annual Social Contribution (County & Community)	-	-	-	-	-	-	-	-
10	Customs User Fees	-	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	900.00	-	900.00	-	-	900.00	-	900.00
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	57.93	-	57.93	-	-	57.93	-	57.93
(d)	Vehicle Registration	-	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
Sector Specific									
18	Surface Rental	-	-	-	-	-	-	-	-
90	General Cargo	-	-	-	-	-	-	-	-
91	Towage	-	-	-	-	-	-	-	-
92	Pilotage	-	-	-	-	-	-	-	-
93	Mooring & Unmooring	-	-	-	-	-	-	-	-
94	Contribution Directly to University	-	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
TOTAL		957.93	-	957.93	-	-	957.93	-	957.93

Winestock Development

		Original Templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	-	-	-	-	-	-	-	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
	(a) Rent / Lease	-	-	-	-	-	-	-	-
	(b) Interest	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	-	30,740.33	(30,740.33)	30,740.33	-	30,740.33	30,740.33	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
	(a) Class (A, B, C) License	-	15,000.00	(15,000.00)	15,000.00	-	15,000.00	15,000.00	-
	(b) Broker License	-	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
	(a) GIS Map(s)	-	-	-	-	-	-	-	-
	(b) ID cards fees / LTA fees	-	-	-	-	-	-	-	-
	(c) Survey Fees	-	-	-	-	-	-	-	-
	(d) Others*	-	-	-	-	-	-	-	-
	TOTAL	-	45,740.33	(45,740.33)	45,740.33	-	45,740.33	45,740.33	-

Youssef Diamond

		Original Templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
5	Import Levy	-	22,143.69	(22,143.69)	22,143.69	-	22,143.69	22,143.69	-
6	Excise Tax	-	101.88	(101.88)	101.88	-	101.88	101.88	-
7	GST	-	4,774.99	(4,774.99)	4,774.99	-	4,774.99	4,774.99	-
8	ECOWAS Trade Levy (ETL)	1,886.49	11,720.17	(9,833.68)	9,833.68	-	11,720.17	11,720.17	-
10	Customs User Fees	2,829.72	22,981.49	(20,151.77)	20,151.77	-	22,981.49	22,981.49	-
11	Administrative fees	5,339.68	-	5,339.68	(5,339.68)	-	-	-	-
(a)	Business Registration	957.93	900.00	57.93	(57.93)	-	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	57.93	(57.93)	57.93	-	57.93	57.93	-
(d)	Vehicle Registration	-	620.00	(620.00)	620.00	-	620.00	620.00	-
(e)	Resident Permits	550.00	1,300.00	(750.00)	750.00	-	1,300.00	1,300.00	-
(g)	Work Permits	1,000.00	1,000.00	-	-	-	1,000.00	1,000.00	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	225.00	225.00	-	-	-	225.00	225.00	-
14	Personal Income Witholding	10,574.36	11,397.54	(823.18)	823.18	-	11,397.54	11,397.54	-
15	Non-Resident Witholding	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	98,452.50	98,452.50	-	-	-	98,452.50	98,452.50	-
19	Minerals License fees:-	-	30,000.00	(30,000.00)	30,000.00	-	30,000.00	30,000.00	-
(a)	Class (A, B, C) License	10,000.00	10,000.00	-	-	-	10,000.00	10,000.00	-
(e)	Exploration License Fees	-	5,000.00	(5,000.00)	5,000.00	-	5,000.00	5,000.00	-
58	EIA:Diamond: Class B	-	-	-	-	-	-	-	-
59	EIA:Diamond: Class C	30,000.00	-	30,000.00	(30,000.00)	-	-	-	-
95	Other Administrative Fees	-	5,000.00	(5,000.00)	5,000.00	-	5,000.00	5,000.00	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
	TOTAL	161,815.68	225,675.19	(63,859.51)	63,859.51	-	225,675.19	225,675.19	-

Consolidated brokers' license

		Original Templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	-	-	-	-	-	-	-	-
(b)	Interest	-	-	-	-	-	-	-	-
(c)	Dividends	-	-	-	-	-	-	-	-
(d)	Professional services	-	-	-	-	-	-	-	-
(e)	Contract Services	-	-	-	-	-	-	-	-
(f)	Withholding Tax Other	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	-	-	-	-	-	-	-	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(b)	Broker License	-	78,000.00	(78,000.00)	-	-	-	78,000.00	(78,000.00)
(d)	Others*	-	-	-	-	-	-	-	-
	TOTAL	-	78,000.00	(78,000.00)	-	-	-	78,000.00	(78,000.00)

Consolidated class B license

		Original Templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	-	-	-	-	-	-	-	-
(b)	Interest	-	-	-	-	-	-	-	-
(c)	Dividends	-	-	-	-	-	-	-	-
(d)	Professional services	-	-	-	-	-	-	-	-
(e)	Contract Services	-	-	-	-	-	-	-	-
(f)	Withholding Tax Other	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	-	-	-	-	-	-	-	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	125,000.00	(125,000.00)	-	-	-	125,000.00	(125,000.00)
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
	TOTAL	-	125,000.00	(125,000.00)	-	-	-	125,000.00	(125,000.00)

Consolidated class C license

CONSOLIDATED CLASS C LICENSE		Original Templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
Common Taxes and Fees (not sector specific)									
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
Sector Specific									
18	Surface Rental	-	-	-	-	-	-	-	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	75,600.00	(75,600.00)	-	-	-	75,600.00	(75,600.00)
(b)	Broker License	-	-	-	-	-	-	-	-
93	Mooring & Unmooring	-	-	-	-	-	-	-	-
94	Contribution Directly to University	-	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
TOTAL		-	75,600.00	(75,600.00)	-	-	-	75,600.00	(75,600.00)

Consolidated gold dealers' license

		Original Templates		Difference	Adjustments		Final Amounts		Difference
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	-	-	-	-	-	-	-	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	120,000.00	(120,000.00)	-	-	-	120,000.00	(120,000.00)
(d)	Fine Precious Mineral License	-	-	-	-	-	-	-	-
95	Other Administrative Fees								
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
	TOTAL	-	120,000.00	(120,000.00)	-	-	-	120,000.00	(120,000.00)

Consolidated prospecting license

		Original Templates		Difference	Adjustments		Final Amounts		Difference
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
	Sector Specific								
18	Surface Rental	-	-	-	-	-	-	-	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	4,625.00	(4,625.00)	-	-	-	4,625.00	(4,625.00)
(b)	Broker License	-	-	-	-	-	-	-	-
(c)	Dealer License	-	-	-	-	-	-	-	-
94	Contribution Directly to University	-	-	-	-	-	-	-	-
95	Other Administrative Fees								
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-	-
	TOTAL	-	4,625.00	(4,625.00)	-	-	-	4,625.00	(4,625.00)

African Petroleum (European Hydrocarbon)

		Original Templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	-	224,900.00	224,900.00	-	(224,900.00)	-	-	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	500.00	-	500.00	400.00	900.00	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
14	Personal Income Withholding	7,994.00	-	7,994.00	-	7,994.00	7,994.00	7,994.00	-
15	Non-Resident Withholding	-	-	-	-	-	-	-	-
	Sector specific								
18	Surface Rental	-	212,468.70	212,468.70	-	(212,468.70)	-	-	-
19	Minerals License fees:-	-	-	-	-	-	-	-	-
(a)	Class (A, B, C) License	-	-	-	-	-	-	-	-
(b)	Broker License	-	-	-	-	-	-	-	-
49	Inspection Fees	1,200.00	-	1,200.00	-	1,200.00	1,200.00	1,200.00	-
74	Aircraft Inspection Fees	9,600.00	-	9,600.00	-	9,600.00	9,600.00	9,600.00	-
77	Oil License Fees	370,622.00	-	370,622.00	-	370,622.00	370,622.00	370,622.00	-
78	Social Welfare Contribution	519,215.00	450,000.00	969,215.00	-	69,215.00	519,215.00	519,215.00	-
79	Annual Training	346,143.00	233,663.70	579,806.70	-	112,479.30	346,143.00	346,143.00	-
80	Hydrocarbon Development Fund	432,679.00	250,000.00	682,679.00	-	182,679.00	432,679.00	432,679.00	-
81	NOCAL / GOL Production shares under PSA	-	-	-	-	-	-	-	-
82	Attendance fees	49,813.00	-	49,813.00	-	49,813.00	49,813.00	49,813.00	-
83	Rural Energy fund	-	-	-	-	-	-	-	-
84	NOCAL Others**	259,608.00	-	259,608.00	-	259,608.00	259,608.00	259,608.00	-
85	Rubber Wood Chips	-	-	-	-	-	-	-	-
	TOTAL	1,997,374.00	1,371,032.40	3,368,406.40	400.00	626,741.60	1,997,774.00	1,997,774.00	-

Anadarko									
		Original Templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
2	Contribution via GOL to University Depts (UL etc.)	225,000.00	225,000	-	-	-	225,000.00	225,000.00	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	957.93	900.00	57.93	57.93	-	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	57.93	- 57.93	57.93	-	57.93	57.93	-
(d)	Vehicle Registration	100.00	100.00	-	-	-	100.00	100.00	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	2,444.45	2,444.45	-	-	-	2,444.45	2,444.45	-
(b)	Interest	-	-	-	-	-	-	-	-
(c)	Dividends	-	-	-	-	-	-	-	-
(d)	Professional services	-	-	-	-	-	-	-	-
(e)	Contract Services	-	-	-	-	-	-	-	-
(f)	Withholding Tax Other	-	-	-	-	-	-	-	-
	Sector specific								
18	Surface Rental	293,250.00	293,250.00	-	-	-	293,250.00	293,250.00	-
74	Aircraft Inspection Fees	5,250.00	-	5,250.00	-	5,250.00	5,250.00	5,250.00	-
78	Social Welfare Contribution	450,000.00	450,000.00	-	-	-	450,000.00	450,000.00	-
79	Annual Training	300,000.00	300,000.00	-	-	-	300,000.00	300,000.00	-
80	Hydrocarbon Development Fund	375,000.00	375,000.00	-	-	-	375,000.00	375,000.00	-
81	NOCAL / GOL Production shares under PSA	-	-	-	-	-	-	-	-
82	Attendance fees	32,000.00	32,000.00	-	-	-	32,000.00	32,000.00	-
	TOTAL	1,684,002.38	1,678,752.38	5,250.00	-	5,250.00	1,684,002.38	1,684,002.38	-

Anadarko Block 10

		Original Templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company USD	Agency USD	USD	Company USD	Agency USD	Company USD	Agency USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	150,000.00	150,000.00	-	-	-	150,000.00	150,000.00	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	957.93	900.00	57.93	(57.93)	-	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	57.93	(57.93)	57.93	-	57.93	57.93	-
15	Non-Resident Withholding	-	89,106.38	(89,106.38)	-	(89,106.38)	-	-	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	-	-	-	-	-	-	-	-
(d)	Professional services	13,661.00	-	13,661.00	-	13,661.00	13,661.00	13,661.00	-
(e)	Contract Services	900,750.00	-	900,750.00	-	900,750.00	900,750.00	900,750.00	-
(f)	Withholding Tax Other	-	-	-	-	-	-	-	-
	Sector specific								
18	Surface Rental	137,600.00	137,600.00	-	-	-	137,600.00	137,600.00	-
46	Research Vessels Tonnage Tax	132,775.00	-	132,775.00	-	132,775.00	132,775.00	132,775.00	-
47	Mobile Offshore Drilling Unit Certification Fees	-	100,000.00	(100,000.00)	-	(100,000.00)	-	-	-
49	Inspection Fees	600.00	12,750.00	(12,150.00)	-	(12,150.00)	600.00	600.00	-
50	Permit Fees for Vessel Crew	22,000.00	33,775.00	(11,775.00)	-	(11,775.00)	22,000.00	22,000.00	-
51	Casualty Investigation Fees	1,500.00	10,350.00	(8,850.00)	-	(8,850.00)	1,500.00	1,500.00	-
62	EIA:Seismic Survey	2,500.00	-	2,500.00	-	2,500.00	2,500.00	2,500.00	-
78	Social Welfare Contribution	250,000.00	250,000.00	-	-	-	250,000.00	250,000.00	-
79	Annual Training	250,000.00	250,000.00	-	-	-	250,000.00	250,000.00	-
80	Hydrocarbon Development Fund	250,000.00	250,000.00	-	-	-	250,000.00	250,000.00	-
82	Attendance fees	11,000.00	-	11,000.00	-	11,000.00	11,000.00	11,000.00	-
83	Rural Energy fund	200,000.00	200,000.00	-	-	-	200,000.00	200,000.00	-
	TOTAL	2,323,343.93	1,484,539.31	838,804.62	-	838,804.62	2,323,343.93	2,323,343.93	-

Peppercoast (Broadway)

		Original Templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
Common Taxes and Fees (not sector specific)									
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	75,000.00	75,000.00	-	-	-	75,000.00	75,000.00	-
3	Annual Social Contribution (County & Community)	150,000.00	-	150,000.00	(150,000.00)	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	900.00	900.00	-	-	-	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	57.93	57.93	-	-	-	57.93	57.93	-
(d)	Vehicle Registration	-	230.00	(230.00)	230.00	-	230.00	230.00	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	4.14	(4.14)	4.14	-	4.14	4.14	-
(g)	Work Permits	-	-	-	-	-	-	-	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	-	6,105.93	(6,105.93)	6,105.93	-	6,105.93	6,105.93	-
14	Personal Income Withholding	-	8,472.83	(8,472.83)	8,472.83	-	8,472.83	8,472.83	-
15	Non-Resident Withholding	-	-	-	-	-	-	-	-
Sector specific									
18	Surface Rental	8,472.83	123,750.00	(115,277.17)	115,277.17	-	123,750.00	123,750.00	-
78	Social Welfare Contribution	-	150,000.00	(150,000.00)	150,000.00	-	150,000.00	150,000.00	-
79	Annual Training	-	100,000.00	(100,000.00)	100,000.00	-	100,000.00	100,000.00	-
TOTAL		234,430.76	464,520.83	(230,090.07)	230,090.07	-	464,520.83	464,520.83	-

Chevron - Liberia

		Original Templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
8	ECOWAS Trade Levy (ETL)	477.74	-	477.74	(477.74)	-	-	-	-
9	Pre-Shipment / Destination Inspection (GOL's share)	-	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	900.00	-	900.00	-	900.00	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	-	-	-	-	-	-	-
(d)	Vehicle Registration	405.00	-	405.00	-	405.00	405.00	405.00	-
(e)	Resident Permits	3,500.00	-	3,500.00	-	3,500.00	3,500.00	3,500.00	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	3,000.00	-	3,000.00	-	3,000.00	3,000.00	3,000.00	-
15	Non-Resident Withholding	1,975,855.24	-	1,975,855.24	-	1,975,855.24	1,975,855.24	1,975,855.24	-
16	Board Fees Withholding	-	-	-	-	-	-	-	-
	Sector specific								
18	Surface Rental	-	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-	-
(d)	Others*	450.00	-	450.00	(450.00)	-	-	-	-
	TOTAL	1,984,587.98	-	1,984,587.98	(927.74)	1,983,660.24	1,983,660.24	1,983,660.24	-

Chevron B

		Original Templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	3,333,333.00	-	3,333,333.00	-	3,333,333.00	3,333,333.00	3,333,333.00	-
10	Customs User Fees	200,000.00	-	200,000.00	(200,000.00)	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	900.00	-	900.00	-	900.00	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	-	-	-	-	-	-	-
(d)	Vehicle Registration	-	-	-	-	-	-	-	-
15	Non-Resident Withholding	82,176.09	-	82,176.09	-	82,176.09	82,176.09	82,176.09	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	-	-	-	-	-	-	-	-
(b)	Interest	-	-	-	-	-	-	-	-
(c)	Dividends	-	-	-	-	-	-	-	-
(f)	Withholding Tax Other	5,000,000.00	-	5,000,000.00	-	5,000,000.00	5,000,000.00	5,000,000.00	-
	Sector specific								
18	Surface Rental	-	-	-	-	-	-	-	-
61	EIA:Offshore Oil	10,000.00	-	10,000.00	-	10,000.00	10,000.00	10,000.00	-
82	Attendance fees	21,333.34	-	21,333.34	-	21,333.34	21,333.34	21,333.34	-
	TOTAL	8,647,742.43	-	8,647,742.43	(200,000.00)	8,447,742.43	8,447,742.43	8,447,742.43	-

Chevron C

		Original Templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	3,333,333.00	-	3,333,333.00	-	3,333,333.00	3,333,333.00	3,333,333.00	-
10	Customs User Fees	200,000.00	-	200,000.00	(200,000.00)	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	900.00	-	900.00	-	900.00	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
	Operational / Professional License								
(c)		-	-	-	-	-	-	-	-
(d)	Vehicle Registration	-	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
15	Non-Resident Withholding	82,176.09	-	82,176.09	-	82,176.09	82,176.09	82,176.09	-
16	Board Fees Withholding	-	-	-	-	-	-	-	-
(a)	Rent / Lease	-	-	-	-	-	-	-	-
(b)	Interest	-	-	-	-	-	-	-	-
(c)	Dividends	-	-	-	-	-	-	-	-
(d)	Professional services	-	-	-	-	-	-	-	-
(e)	Contract Services	-	-	-	-	-	-	-	-
(f)	Withholding Tax Other	5,000,000.00	-	5,000,000.00	-	5,000,000.00	5,000,000.00	5,000,000.00	-
	Sector specific								
18	Surface Rental	-	-	-	-	-	-	-	-
61	EIA:Offshore Oil	10,000.00	-	10,000.00	-	10,000.00	10,000.00	10,000.00	-
82	Attendance fees	21,333.34	-	21,333.34	-	21,333.34	21,333.34	21,333.34	-
	TOTAL	8,647,742.43	-	8,647,742.43	(200,000.00)	8,447,742.43	8,447,742.43	8,447,742.43	-

Chevron D

		Original Templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	3,333,333.00	-	3,333,333.00	-	3,333,333.00	3,333,333.00	3,333,333.00	-
10	Customs User Fees	200,000.00	-	200,000.00	200,000.00	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-	-
(a)	Business Registration	900.00	-	900.00	-	900.00	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	-	-	-	-	-	-	-
(d)	Vehicle Registration	-	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
15	Non-Resident Withholding	82,176.09	-	82,176.09	-	82,176.09	82,176.09	82,176.09	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
(a)	Rent / Lease	-	-	-	-	-	-	-	-
(b)	Interest	-	-	-	-	-	-	-	-
(c)	Dividends	-	-	-	-	-	-	-	-
(d)	Professional services	-	-	-	-	-	-	-	-
(e)	Contract Services	-	-	-	-	-	-	-	-
(f)	Withholding Tax Other	5,000,000.00	-	5,000,000.00	-	5,000,000.00	5,000,000.00	5,000,000.00	-
	Sector specific								
61	EIA:Offshore Oil	10,000.00	-	10,000.00	-	10,000.00	10,000.00	10,000.00	-
82	Attendance fees	21,333.34	-	21,333.34	-	21,333.34	21,333.34	21,333.34	-
	TOTAL	8,647,742.43	-	8,647,742.43	(200,000.00)	8,447,742.43	8,447,742.43	8,447,742.43	-

NOCAL

		Original Templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	Company
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	850,000.00	620,000.00	230,000.00	-	-	850,000.00	620,000.00	230,000.00
8	ECOWAS Trade Levy (ETL)	-	234.93	(234.93)	234.93	-	234.93	234.93	-
9	Pre-Shipment / Destination Inspection (GOL's share)	-	-	-	-	-	-	-	-
10	Customs User Fees	-	704.78	(704.78)	704.78	-	704.78	704.78	-
11	Administrative fees	-	6.90	(6.90)	6.90	-	6.90	6.90	-
	(d) Vehicle Registration	-	3,630.00	(3,630.00)	3,630.00	-	3,630.00	3,630.00	-
	(e) Resident Permits	-	225.00	(225.00)	225.00	-	225.00	225.00	-
14	Personal Income Withholding	241,804.45	251,422.48	(9,618.03)	9,618.03	-	251,422.48	251,422.48	-
17	Withholding on Payments to Third Parties for	-	-	-	-	-	-	-	-
	(a) Rent / Lease	-	-	-	-	-	-	-	-
	(b) Interest	-	-	-	-	-	-	-	-
	(c) Dividends	-	-	-	-	-	-	-	-
	(d) Professional services	-	5,300.00	(5,300.00)	2,900.00	(2,400.00)	2,900.00	2,900.00	-
	Sector specific								
18	Surface Rental	781,910.00	-	781,910.00	(781,910.00)	-	-	-	-
78	Social Welfare Contribution	1,600,000.00	-	1,600,000.00	(1,600,000.00)	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-	-
	(a) GIS Map(s)	-	-	-	-	-	-	-	-
	(b) ID cards fees / LTA fees	-	-	-	-	-	-	-	-
	(c) Survey Fees	-	-	-	-	-	-	-	-
	(d) Others*	-	2.76	(2.76)	2.76	-	2.76	2.76	-
	TOTAL	3,473,714.45	881,526.85	2,592,187.60	(2,364,587.60)	(2,400.00)	1,109,126.85	879,126.85	230,000.00

Oranto

		Original Templates		Difference	Adjustments		Final Amounts		Difference
		A	B	C=A-B	D	E	F=A+D	G=B+E	H=F-G
		Company	Agency		Company	Agency	Company	Agency	Company
		USD	USD	USD	USD	USD	USD	USD	USD
	Common Taxes and Fees (not sector specific)								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)	-	-	-	-	-	-	-	-
3	Annual Social Contribution (County & Community)	-	-	-	-	-	-	-	-
4	Corporate Profits Tax / Turnover Tax	-	15,000,000.00	(15,000,000.00)	15,000,000.00	-	15,000,000.00	15,000,000.00	-
(a)	Business Registration	-	1,800.00	(1,800.00)	1,800.00	-	1,800.00	1,800.00	-
(b)	Article of Incorporation	-	510.00	(510.00)	510.00	-	510.00	510.00	-
(c)	Operational / Professional License	-	115.86	(115.86)	115.86	-	115.86	115.86	-
(d)	Vehicle Registration	-	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-	-
(g)	Work Permits	-	-	-	-	-	-	-	-
12	Dividends to GOL	-	-	-	-	-	-	-	-
13	GOL Fines	-	-	-	-	-	-	-	-
14	Personal Income Withholding	-	2,992.48	(2,992.48)	2,992.48	-	2,992.48	2,992.48	-
	Sector specific								
18	Surface Rental	-	-	-	-	-	-	-	-
	TOTAL	-	15,005,418.34	(15,005,418.34)	15,005,418.34	-	15,005,418.34	15,005,418.34	-

Appendix IV: Original templates

Liberia Extractive Industries Transparency Initiative (LEITI)							
Report On Amounts Received By Specified Government Agencies From Extractive Companies For The Fiscal Year Ended 30 June 2011							
NAME OF AGENCY:			COMPANY:				
TIN:		SECTOR:		COMMODITY:			
TYPE OF PAYMENT	Code	Common Taxes and Fees (not sector specific)	Amount due at 1 July 2010 - June 30, 2011		Amount paid for July 1, 2010 - June 30, 2011		Agency
			USD	LD ('000s)	USD	LD ('000s)	Sector
	1	Signature Fees/Signing Bonus					MoF
	2	Contribution via GOL to University Depts (UL etc.)					MoF
	3	Annual Social Contribution (County & Community)					MoF
	4	Corporate Profits Tax / Turnover Tax					MoF
	5	Import Levy					MoF
	6	Excise Tax					MoF
	7	GST					MoF
	8	ECOWAS Trade Levy (ETL)					MoF
	9	Pre-Shipment / Destination Inspection (GOL's share)					MoF
	10	Customs User Fees					MoF
	11	Administrative fees					MoF
	(a)	Business Registration					MoF
	(b)	Article of Incorporation					MoF
	(c)	Operational / Professional License					MoF
	(d)	Vehicle Registration					MoF
	(e)	Resident Permits					MoF
	(f)	Fire Certificate					MoF
	(g)	Work Permits					MoF
	12	Dividends to GOL					MoF
	13	GOL Fines					MoF
	14	Personal Income Withholding					MoF
	15	Non-Resident Withholding					MoF
	16	Board Fees Withholding					MoF
	17	Withholding on Payments to Third Parties for					MoF
	(a)	Rent / Lease					MoF
	(b)	Interest					MoF
	(c)	Dividends					MoF

Appendix IV: Original templates

(d)		Professional services					MoF
(e)		Contract Services					MoF
(f)		Withholding Tax Other					MoF
	Code	Sector Specific					
18		Surface Rental					M/AG/NOCA L
19		Minerals License fees:-					M
(a)		Class (A, B, C) License					M
(b)		Broker License					M
(c)		Dealer License					M
(d)		Fine Precious Mineral License					M
(e)		Exploration License Fees					M
(f)		Mining Concession					M
20		Royalty					M
21		Mineral Dev.t & Research Fund (pd to MLME only)					M
22		Scientific Research Fund					M
23		Small Scale Miners payments (consolidated)					M
24		Brokers payments (consolidated)					M
25		Dealers payment (consolidated)					M
26		Export tax					M/AG
27		Rubber/Oil Palm Development Fund					AG
28		Land Resource Tax					AG
29		Rubberwood Products -					AG/FDA/SGS
(a)		Local Collections					AG/FDA/SGS
(b)		Export Collections					AG/FDA/SGS
30		Rubber sales tax					AG
31		Block Inspection Fees					AG/FDA/SGS
32		Contract Administration Fee					AG/FDA/SGS
33		Waybill Fee					AG/FDA/SGS
34		Phyto Sanitary Fee					AG
35		Area Fee					FDA/SGS
36		Stumpage Fee					FDA/SGS
37		Auction Fee					FDA/SGS
38		Forest Product Fee (processed materials)					FDA/SGS
39		Sawmill Permit Fees					FDA/SGS
40		Chainsaw Lumber Fees (Pit Sawers)					FDA/SGS
41		Bid Premium					FDA/SGS
42		Timber Export Licence Fees					FDA/SGS
43		Log Export Fees					FDA/SGS

Appendix IV: Original templates

44	Non Timber Forest Products -					FDA/SGS
(a)	Local Collections					FDA/SGS
(b)	Export collections					FDA/SGS
45	Chain of Custody Management Fee (PSI)					FDA/SGS
46	Research Vessels Tonnage Tax					LMA
47	Mobile Offshore Drilling Unit Certification Fees					LMA
48	Supply Vessel Annual Tonnage Tax					LMA
49	Inspection Fees					LMA
50	Permit Fees for Vessel Crew					LMA
51	Casualty Investigation Fees					LMA
52	Reflag Fees					LMA
53	EIA:Iron Ore: Industrial					EPA
54	EIA:Gold: Class A					EPA
55	EIA:Gold: Class B					EPA
56	EIA:Gold: Class C					EPA
57	EIA:Diamond: Class A					EPA
58	EIA:Diamond: Class B					EPA
59	EIA:Diamond: Class C					EPA
60	EIA:Bitrite					EPA
61	EIA:Offshore Oil					EPA
62	EIA:Seismic Survey					EPA
63	EIA:Rock Quarry: Large					EPA
64	EIA:Rock Quarry: Medium					EPA
65	EIA:Timber Sale Contract					EPA
66	EIA:Private Use Permit: < 50k hectares					EPA
67	EIA:Private Use Permit: > 50k hectares					EPA
68	EIA:Forestry Management Contract: Large					EPA
69	EIA:Forestry Management Contract: Medium					EPA
70	EIA:Wood Processing: Large					EPA
71	EIA:Wood Processing: Medium					EPA
72	EIA:Wood Processing: Small					EPA
73	Aviation Development Fees					LCAA
74	Aircraft Inspection Fees					LCAA
75	Temporary Air Service Permit					LCAA
76	Land Permit Fees					LCAA
77	Oil License Fees					NOCAL
78	Social Welfare Contribution					NOCAL
79	Annual Training					NOCAL
80	Hydrocarbon Development Fund					NOCAL

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81	NOCAL / GOL Production shares under PSA								NOCAL
82	Attendance fees								NOCAL
83	Rural Energy fund								NOCAL
84	NOCAL Others**								NOCAL
85	Rubber Wood Chips								NPA/APM
86	Logs								NPA/APM
87	Stevedoring Tariff								NPA/APM
88	Storage Tariff								NPA/APM
89	Auxiliary Rates								NPA/APM
90	General Cargo								NPA/APM
91	Towage								NPA/APM
92	Pilotage								NPA/APM
93	Mooring & Unmooring								NPA/APM
94	Contribution Directly to University								All
95	Other Administrative Fees								All
(a)	GIS Map(s)								All
(b)	ID cards fees / LTA fees								All
(c)	Survey Fees								All
(d)	Others*								All
TOTAL									

Notes

* Includes other fees collected at ministries and agencies not reported to MOF or anywhere on this template

** Includes other fees paid to NOCAL/MOF by oil companies not shown anywhere on this template

Definition

MOF Ministry of Finance
 AG Ministry of Agriculture
 M Ministry of Lands Mines & Energy
 NOCA
 L National Oil Company of Liberia
 EPA Environmental Protection Agency
 NPA/A
 PM National Port Authority / APM Terminal
 LCAA Liberia Civil Aviation Authority
 LMA Liberia Maritime Authority
 FDAS
 GA Forestry Development Authority

Agency / Company Management sign-off

I acknowledge for and on behalf of the Agency our responsibility for the truthful and fair presentation of the attached reporting template in accordance with the reporting guidelines. Specifically, I confirm the following:

- 1 The information provided in respect of amounts received is complete and has been faithfully extracted from the Agency's accounting records

Appendix IV: Original templates

- 2 All the amounts paid/received are supported by genuine flag receipts or substantiated by documentary evidence
- 3 The amounts paid/received exclude payments made before 1 July 2010 and payments made after 30 June 2011
- 4 The classification of amounts paid/received on each line is accurate and does not include amounts due to be reported on other lines
- 5 The amounts paid/received only reflects transactions with the TIN reflected in this report
- 6 The amounts received only include amounts paid/received by the reporting Agency
The accounts of the Agency on which the figures are based have been audited and an unqualified audit/attestation issued thereon by the Auditor General /in accordance with International
- 7 Standards on Auditing as applicable to the public sector
- 8 The accounts of the Company on which the figures are based on audited financial statements by their external auditors in accordance with International Standards on Auditing.

We attach further information which may assist you in reconciling the amounts received to the records of the relevant taxpayers (delete if not applicable)

Name & Signature: Management / Head of Agency

Date

Auditors Report: Office of the Auditor General

I have examined the foregoing LEITI reporting template of _____ and can confirm that I have tested the completeness and accuracy of the extraction of the receipts data included on the reporting template from the accounting records of the Agency.

Auditors Report: External Auditor

I have examined the foregoing LEITI reporting template of _____ and can attest that the information is consistent with the Company's audited financial statements.

Based on this examination I can report that nothing has come to my attention that would lead me to believe that the information disclosed in the template does not represent a truthful and fair summary of the receipts of the government agencies as stated in accordance with the template instructions.

Name & Signature: External Auditor / Auditor General

Name of Audit Firm

Liberia Extractive Industries Transparency Initiative (LEITI)

Report On IN - KIND Contribution By Extractive Companies For The Fiscal Year Ended 30 June 2011

NAME OF COMPANY:

TIN: _____ **SECTOR:** _____ **COMMODITY:** _____

TYPE OF CONTRIBUTION	RECEIPT	QUANTITY	DESCRIPTION	MARKET VALUE		Agency
				USD	LD ('000s)	Sector
	Code					
1			Road Construction			
2			Road Rehabilitation			
3			School Construction			
4			School Rehabilitation			
5			School Supplies			
6			Clinic / Hospital Construction			
7			Clinic / Hospital Rehabilitation			
8			Clinic / Hospital Supplies			
9			Market Building Construction			
10			Market Building Rehabilitation			
11			Education Scholarships			
12			Water and Sanitation			
13			Youth Support Services			
14			Resettlement			
15			Environmental Offsets			
16			Grants			
17			Others*			
(a)						
(b)						
(c)						
(d)						
(e)						
(f)						
TOTAL						

Notes * Kindly list below what other categories of In-Kind contributions made that are not already indicated above

Company Management sign-off

I acknowledge for and on behalf of the Company our responsibility for the truthful and fair presentation of the attached reporting template in accordance with the reporting guidelines. Specifically, I confirm the

following:

- 1 The information provided in respect of In-Kind Contributions made by the Company is accurate to in terms of the Recipient, Quantity, Description, and Market Value.
- 3 The In-kind Contributions made are between 1 July 2010 and 30 June 2011.
- 4 The classification of In-Kind Contributions made on each line is accurate and does not include contributions reported on other lines
- 5 The In-Kind Contributions made only reflects transactions with the TIN reflected in this report

We attach further information which may assist you in validating the In-Kind Contributions made by my Company (delete if not applicable)

Signed: _____

Management

Date

REVENUE TRACKING TEMPLATE

Liberia Extractive Industries Transparency Initiative (LEITI)

Distribution of Revenues by the Government of Liberia from Payments made by Extractive Companies to the General Revenue Account and/ or Other Related Accounts during the year from July 1, 2010 to June 30, 2011

Name of Extractive Company: _____ TIN #: _____

Name of Receiving Institution : _____

	Payment Types	Utilization of Funds			Actual Amount Received	Actual Amount Disbursed
		Organization / Community / Group / Institution	Location	Project Name		
1						
2						
3						
4						
5						
6						
7						
8						
9						

Receiving Institution Management sign-off

I acknowledge for and on behalf of the Institution our responsibility for the truthful and fair presentation of the attached reporting template in accordance with the reporting guidelines.

Specifically, I confirm the following:

- 1 The information provided in respect of amounts received is complete and has been faithfully extracted from the Institution's accounting records
- 2 All the amounts received are supported by substantiated documentary evidence
- 3 The amounts received exclude contributions made before 1 July 2010 and contributions made after 30 June 2011
- 4 The classification of amounts received on each line is accurate and does not include amounts received to be reported on other lines
- 5 The amounts received only reflects transactions with the TIN reflected in this report

We attach further information which may assist you in reconciling the amounts received to the records of the relevant taxpayers (delete if not applicable)

Name & Signature: Head of

Date

Institution