

ANNEX J: Sample EITI Reporting Templates--Ghana (Mining)

A. Input Template for Host Government Reporting Entity

Host country reporting on: _____
 Reporting period: _____

Scope 1: Benefit Streams

Line Ref	Guidelines section 6 Ref	Volume	Value
1	Benefit Streams from International and National State-owned Company		
1a)	Net profit taxes	i	
1b)	Royalties	ii	
	- in cash		
	- in kind		
1c)	License fees, rental fees, permitting fees and other considerations for licenses/concessions	iii	
1d)	Signing bonuses and production bonuses	vi	
1e)	Dividends	vii	
1f)	Other payments to Host Governments, specified as (including Payment made through production entitlement):	iv,v,viii	

Exclude:			
	- Tax levied on consumption (e.g. VAT/GST/sales taxes)		
	- Pay as you earn (PAYE) income taxes		
	- Social payments (unless statutory requirement)		

Scope 2: Benefit Streams

Line Ref	Volume	Value
2	Scope 2 Benefit Streams (Voluntary disclosure):	

Host Government Sign Off

We acknowledge our responsibility for the fair presentation of the Reporting Template in accordance with the Reporting Guidelines, with the exception of:

- _____;
- _____;
- _____.
- _____.
- _____.

	Name	Signature	Official Stamp
	Position	Date	

ANNEX J: Sample EITI Reporting Templates--Ghana Mining

B. Input Template for Company Reporting Entities

Name of Company: _____
 Reporting period: _____

Scope 1: Benefit Streams

Line Ref	Guidelines section 6 Ref	Volume	Value
1	Benefit Streams from International and National State-owned Company		
1a)	Net profit taxes	i	
1b)	Royalties	ii	
	- in cash		
	- in kind		
1c)	License fees, rental fees, permitting fees and other considerations for licenses/concessions	iii	
1d)	Signing bonuses and production bonuses	vi	
1e)	Dividends	vii	
1f)	Other payments to Host Governments, specified as (including Payment made through production entitlement):	iv,v,viii	

Exclude:			
	- Tax levied on consumption (e.g. VAT/GST/sales taxes)		
	- Pay as you earn (PAYE) income taxes		
	- Social payments (unless statutory requirement)		

Scope 2: Benefit Streams

Line Ref	Volume	Value
2	Scope 2 Benefit Streams (Voluntary disclosure):	

Management Sign Off

We acknowledge [or *On behalf of the Board of Directors (or similar body) we acknowledge*] our responsibility for the fair presentation of the Reporting Template in accordance with the Reporting Guidelines, with the exception of:

- _____;
- _____;
- _____;
- _____;
- _____;

	Name	Signature	Official Stamp
	Position	Date	

D. Aggregated Body Template

Host country reporting on: _____
 Reporting period: _____

Scope 1: Benefit Streams

Line Ref	Guidelines section 6 Ref	Volume	Value
1	Benefit Streams from International and National State-owned Company		
1a)	Net profit taxes	i	
1b)	Royalties	ii	
	- in cash		
	- in kind		
1c)	License fees, rental fees, permitting fees and other considerations for licenses/concessions	iii	
1d)	Signing bonuses and production bonuses	vi	
1e)	Dividends	vii	
1f)	Other payments to Host Governments, specified as (including Payment made through production entitlement):	iv,v,viii	

Exclude:			
	- Tax levied on consumption (e.g. VAT/GST/sales taxes)		
	- Pay as you earn (PAYE) income taxes		
	- Social payments (unless statutory requirement)		

Scope 2: Benefit Streams

Line Ref	Volume	Value
2	Scope 2 Benefit Streams (Voluntary disclosure):	

Aggregated Body Sign Off

We acknowledge our responsibility for the fair presentation of the Reporting Template in accordance with the Reporting Guidelines, with the exception of:

- _____;
- _____;
- _____.
- _____.
- _____.

	Name	Signature	Official Stamp
	Position	Date	

E. Input Template for Metropolitan, Municipal, District Assemblies

Name of District Assembly: _____
 Reporting Period: _____

a. Previously Unreported Projects/Royalties Payment

1. Mining royalty payment received and not reported for the previous period.
 - (a) Total amount -----
 - (b) Total expenditure (from the amount above)-----
 - (c) Total amount remaining after disbursement-----
 - (d) Indicate in the table below the disbursement for the amount expended (as in b above).

Name/Location of Project	Name and Address of Contractor	Duration	Estimated Cost (₵)	Actual Cost (₵)	Remarks/Progress of Work

(e) Indicate in this section (table below) any in kind payment received by your District Assembly

Nature of in-kind Payment	Cash / in-kind payment	Name of Providing Institution	Duration	Remarks

b. Current Reporting Period

2. State in this section the disbursement received as mineral royalties.
 - (f) Total mineral royalties received.....
 - (g) Total expended from the amount above.....
 - (h) Total remaining after expenditure (f-g).....
 - (i) Indicate in the format below the disbursement of the expended amount stated in (g) above.

Name/Location of Project	Name and Address of Contractor	Duration	Estimated Cost (₵)	Actual Cost (₵)	Remarks/Progress of Work

(j) Indicate in this section any form of in-kind payment received by your District Assembly

Nature of in-kind Payment	Cash / in-kind payment	Name of Providing Institution	Duration	Remarks

MMDA Sign Off

We acknowledge our responsibility for the fair presentation of the Reporting template in accordance with the Reporting Guidelines, with the exception of:

- _____;
- _____;
- _____;
- _____;
- _____;

	Name	Signature	Stamp
	Position	Date	

Flows of Financial Receipts from the Oil & Gas Sector in the Republic of Kazakhstan for the year _____

No.	1 (text in Russian not included here)	2 CBC**	3 Indicator	Unit			7 Cubic meters of gas
				In cash		6 Bbr. Of crude oil	
				4 Thous. Tenge	5 Thous. US\$		
1.							
			Corporate income tax, including				
			Corporate income tax at source (p. 1.3 and 1.4 or 1.6 and 1.7)				
1.1		101101	Corporate income tax (residents)				
1.2		101102	Corporate Income tax (nonresidents)				
1.3		101103	Corporate income tax withheld from payments to residents				
1.4		101104	Corporate income tax withheld from payments to nonresidents				
1.5		101105	Corporate income tax (residents) on subsurface users included in the official list of companies contributing to the National Fund				
1.6		101106	Corporate income tax withheld from payments to residents by subsurface users included in the official list of companies contributing to the National Fund				
1.7		101107	Corporate income tax withheld from payments to nonresidents by subsurface users included in the official list of companies contributing to the National Fund				
2			VAT, including				
			VAT on goods produced in the RK (p 2.1, 2.4)				
			Import VAT (p. 2.2, 2.5, 2.6, 2.7)				
2.1		105101	VAT on goods and services produced on the territory of the Republic of Kazakhstan				

ANNEX J: Sample EITI Reporting Templates--Kazakhstan (Petroleum)

No.	Indicator		Unit		In kind, where applicable Bbr. Of crude oil	Unit
	1	2	In cash			
			Thous. Tenge	Thous. US\$		
2.2	05102	3	Import VAT on goods imported into Kazakhstan, Except for goods produced and imported from the Russian Federation			
2.3	105103		VAT on goods and services produced by the subsurface users included in the official list of companies contributing to the National Fund			
2.4	105104		VAT for nonresident			
2.5	105105		Import VAT on goods produced and imported from the Russian Federation			
2.6	105106		Additional import VAT resulted from an independent expertise of customs value of goods imported into the Republic of Kazakhstan, except for goods produced and imported from the Russian Federation			
2.7	105107		Additional import VAT resulted from an independent expertise of customs value of goods produced and			
3			Excise tax			
3.1	105201105297-105237; 105290-105297		Excise tax on goods produced in the Republic of Kazakhstan			
3.2	105241-105270		Excise tax on goods imported to the Republic of Kazakhstan			
4	03101		Social tax			
5	105307, 105303		Land tax			
6	101201		Personal income tax withheld at the source of payment			
7	104401		Vehicle tax			
8	104101		Property tax			
II.			Special payments of subsurface users			

ANNEX J: Sample EITI Reporting Templates--Kazakhstan (Petroleum)

No.	Indicator		Unit			In kind, where applicable Bbr. Of crude oil	Unit
	1	2	3	In cash			
				Thous. Tenge	Thous. US\$		
9		105302 or 105322***	Excess profit tax				
10		105305 or 105325	Bonuses, including				
10.1			Subscription bonus				
10.2			Commercial discovery bonus				
10.3			Production bonus				
11		105306 or 105326***	Royalty				
11.1		105306 or 105326	Compensation of historical cost				
12		105307	Rent tax				
13		105308 or 105328***	SHARE of the Republic of Kazakhstan in the Profit oil				
14		105329	Additional payments by subsurface users operating under production share contracts				
III			FEES				
1		105315	Land use fee				
2		105316	Environmental protection fee				
3		105303	Water use fee				
4		105304	Forest use fee				
5		105309	Radio spectrum fee				
6			STAMP DUTIES and other budgetary duties				
IV.			Customs payments				
1		106101, 106105	Customs tariffs				
2		106201-106204	custom duties				
V.			PAYMENTS to the state				
1			Payments to the Road fund				
2			Payments to the Obligatory medical insurance fund				
3			Payments to the State social insurance fund				
4			Other payments				

ANNEX J: Sample EITI Reporting Templates--Kazakhstan (Petroleum)

No.	Indicator			Unit			In kind, where applicable Bbr. Of crude oil	Cubic meters of gas	
	1	2	3	In cash		6			7
				Thous. Tenge	Thous. US\$				
VI.									
1		201301	DIVIDENDS paid to the state Dividends on state shares which are part of the national property						
2		201302	Dividends on state shares which are pan of the municipal property						
VII.									
1		204101	FINES and penalties paid to the state Administrative fines, surcharges and penalties imposed by central government agencies and their regional offices						
2		204105	Administrative fines, surcharges and penalties imposed by local administrations						
3		204113	Other administrative fines, surcharges and penalties imposed by public institutions funded by the republican budget						

Note: *Budget entry by the budget classification code with an account of the base payment, surcharges and fines.

**budgetary classification code to which tax or payment is transferred

***depending on the inclusion in the official list of companies contributing to the National Fund