PH-EITI
Philippine Extractive Industries Transparency Initiative

Extracting value in transparency
The Third PH-EITI Report (FY2014)

pwc

Message from the Secretary

The Department of Finance (DOF) gladly welcomes the publication of the 3rd Country Report of the Philippine Extractive Industries Transparency Initiative (PH-EITI).

The President has, time and again, expressed his repugnance for secrecy in government, and swiftly matched his words with action by issuing Executive Order No. 2, s. 2016 on freedom of information in his first month in office. Following suit, the DOF issued Department Order No. 61-2016 prescribing the DOF Freedom of Information Manual. Now in its third cycle, the PH-EITI Country Report continues to further the cause of transparency, and falls into step with the new Administration's promise of genuine change.

Presenting comprehensive contextual information about the mining, oil and gas, and coal industries in the Philippines and reconciling about PHP 53 billion in taxes and fees for 2014, the Report makes a significant contribution to ensuring open and accountable governance of the natural wealth of our nation. It brings together and discloses data from 7 National Government Agencies, 63 Local Government Units (LGUs) hosting extractive operations, 31 large-scale mining companies, and 5 oil and gas companies, constituting a compendium of facts that can serve as valuable input to government policies, and, to the people, an account of the state of resource extraction and development in the country.

Moreover, the DOF sees the Philippine EITI as aligned with at least three goals in the Duterte Administration's ten-point socioeconomic agenda: institute more effective tax collection, increase competitiveness and the ease of doing business, and promote rural and value chain development, as to a critical albeit specific sector. The first is evident, as the Report can surface discrepancies in collections/payments, thereby identifying leakages and leading to measures to improve tax administration. It can also aid in monitoring and forecasting revenues. The second stems from observing international transparency standards as a demonstration of commitment to good governance, thereby increasing investor confidence and improving the business environment. The third arises from giving attention to extractives' contribution to and impact on regional development, particularly in LGUs that host extractive activities. Publishing reliable data on these activities can help the LGUs to effectively manage the natural resources within their jurisdictions such that their constituents, especially the communities most affected, duly benefit from them.

In support of the last goal, the DOF, within the first quarter of this Administration assuming office, issued Department Order No. 49-2016 mandating the inclusion of environment and natural resources data in the electronic Statement of Receipts and Expenditures (eSRE) system for local treasurers. This directive was in part premised on the PH-EITI Country Report's requirement that all LGUs hosting extractive operations participate in the initiative to ensure that payments made by extractive companies are reported accurately and in a timely manner.

Finally, may this Country Report fulfill its purpose and become an instrument not only to promote transparency but also to effect needed reforms. And may PH-EITI continue to advocate a bureaucracy bold enough to be seen through so as to see its commitment to the Filipino people through, a Government that substantiates accountability with action, and an Administration that maintains its mandate not by the delivery of words but by the delivery of services and real development.

CARLOS G. DOMINGUEZ
Secretary of Finance

Republic of the Philippines
DEPARTMENT OF ENERGY
Energy Center, Rizal Drive cor. 34th Street, Bonifacio Global City, Taguig

MESSAGE

The Department of Energy is one with the Extractive Industries Transparency Initiative (EITI) in its most noble advocacy, which is in accord with President Rodrigo Duterte's clear directive of institutionalizing transparency and freedom of information in all agencies of government.

Cognizant of the finiteness of our natural resources and that constant education and participation of the people is key to the success of this very important initiative, the DOE is compelled by its mandate to the Filipino people to foster and promote the ideals of EITI within and throughout the energy sector. Hence, we pledge our firm commitment to the cause, and pursue with vigor and consistency the standards set by the EITI, through conscientious regulation of the companies and institutions under our auspices and through the implementation of kindred programs and projects.

In solidarity with the Multi-Sectoral Group, the DOE rallies the entire nation in working toward the country's EITI validation and in our continued adherence to the ideals of transparency and accountability in the extractive industries.

Para sa sambayanang Pilipino, ngayon at sa mga susunod pang henerasyon!

Maraming salamat at mabuhay!

ALFONSO G. CUSI
Secretary

Republic of the Philippines
DEPARTMENT OF ENERGY
IN REPLYING PLS. CITE:
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Message from the Secretary

The Department of Environment and Natural Resources (DENR) congratulates the Philippine Extractive Industries Transparency Initiative (PH-EITI) on publishing the 3rd PH-EITI Country Report. In light of the Duterte presidency's strong advocacy for transparency and adamance about imposing the strictest international standards for mining, this Country Report provides timely and significant support to this Administration's platform for change, particularly in the development and management of our country's natural resources.

The Report's comprehensive information and independently-audited data on the mining, oil and gas, and coal sectors enable stakeholders to examine and evaluate the impact of these extractive industries not only on the national economy but also on local communities. It provides facts that can fuel and enlighten the debate on whether or not extractive activities redound to the benefit of the people and contribute to national development.

The DENR aims to transform itself from being a mere regulatory arm to serving as a "development arm" whose work has direct bearing on poverty alleviation, specially in rural areas. Accordingly, we want to ensure that extractive activities in the country translate to growth, a better economy, and improved lives for Filipinos. We want the extractive industries to put primary importance on the welfare of affected communities and the environment, comply with the economic, social and environmental policies of the land, and adhere to international standards. The Extractive Industries Transparency Initiative (EITI) helps us in this regard. By requiring a multi-stakeholder approach to instill transparency along the entire value chain of the extractive sector, the EITI allows monitoring, promotes accountability, and facilitates reforms with a view to ensuring that the sector delivers sustainable benefits to the people.

As a whole, this initiative is in harmony with the four pillars of the Gross National Happiness index that we aspire for: sustainable development, preservation and promotion of cultural values, conservation of the natural environment, and establishment of good governance. Thus, the DENR reaffirms its mandate under Executive Order No. 79, s. 2012 to ensure that mechanisms are established to operationalize the EITI, and commits to support its effective implementation in the country. May this 3rd PH-EITI Country Report be a testament to our continuing cooperation in the service of the Filipino people.

HON. REGINA PAZ L. LOPEZ
Secretary of Environment and Natural Resources

Message

CONGRATULATIONS TO THE MANAGEMENT AND STAFF OF THE PHILIPPINE EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (PH-EITI) ON THE LAUNCHING OF THE 3RD EDITION OF THE PH-EITI COUNTRY REPORT.

We, at the Department of Environment and Natural Resources-Mines and Geosciences Bureau (DENR-MGB), as stewards of the country's mineral resources, have always been on the side of *sustainable mineral resources development*, aware of its contribution to the national economic growth and countryside development.

Being firm on such advocacy proves to be a challenge when met with opposing views directed toward concerns for the environment and social development, where some stakeholders harbor negative impression, even with the sturdiest effort put in by the government.

It is in this light that we welcome the advent of the Philippine Extractive Industries Transparency Initiative (EITI). The EITI, being a global standard ensuring transparency in disclosing revenues from natural resources, provides a platform to systematically report, review and assess what is paid by companies and received by governments through a system of bilateral disclosures, as well as promotes dialogues.

Moving toward submitting the 3rd PH-EITI report as a candidate country, we, at the DENR-MGB, show our commitment by providing all information required to complete the said report such as, but not limited to, revenues generated, mineral reservation areas, and environmental and social development funds. Thus, we enjoin all mining companies to participate in the initiative to ensure transparency in the industry.

Rest assured that we, at the DENR-MGB, will give our full support to the programs of the PH-EITI and commit to continue introducing reforms and innovations in our system in particular in the full disclosure of information in order to have an improved/enhanced database as well as contribute to the successful implementation of the EITI process.

We hope that this advocacy toward transparency would reflect the efforts of the whole industry in attaining sustainable and responsible mining in the country.

ATTY. DANILO U. UYKIENG
Officer-In-Charge
Office of the Director

Chamber of Mines of the Philippines

MESSAGE FROM THE CHAMBER OF MINES OF THE PHILIPPINES

Congratulations on the publication of the third PH-EITI country report!

With the Standard revised and our scope broadened, this third report is truly a remarkable achievement.The numerous logistical challenges that confronted the Multi-Stakeholder Group and the National Secretariat throughout the year make this achievement even more significant.

The first two country reports underscores the close cooperation, trust, and understanding that the Multi-Stakeholder Group has created and nurtured the last four years. The coming validation process will test the quality of our work but us in the private sector are confident that the MSG's consensus-based working relationship will serve the PH-EITI in good stead as the country moves towards being validated and hopefully, found compliant with EITI Standards for transparency.

The new administration has created new challenges for the mining industry by setting additional requirements for social acceptability and environmental protection. We are confident that the industry will be able to meet these challenges and prove that the mining industry is a reliable partner for social progress and economic development. We hope that our work in the PH-EITI will serve as basis for future evidence-based policies that will lead, not only to rational regulation, but to a robust and competitive mining industry as well.

We look forward to working with our partners in government and civil society in strengthening transparency reporting in the country. For future reports, we hope to finally move forward on these identified initiatives: the disclosure of beneficial ownership; integrating transparency and disclosure processes into government systems; and eventually expanding the coverage of the report by getting the coal and non-metallic mineral sectors to participate in the EITI.

We remain committed to the cause of transparency and we look forward to reaping the fruits of our labor in the coming years: positive change in the understanding, governance, and management of our country's mineral resources.

Mabuhay ang Philippines-EITI!

ARTEMIO F. DISINI
Chairman, Chamber of Mines of the Philippines

MESSAGE FROM THE PHILIPPINE PETROLEUM ASSOCIATION

of the Upstream Industry (Oil & Gas), Inc. (PAP)

The publication of this third Report of EITI Philippines is an important milestone in the path towards becoming a fully Compliant Member of EITI. The process of producing this Report is a magnificent demonstration of how much the different stakeholders in the extractive industries could achieve by working together to promote the common goal of transparency and good governance. The Chairman's Award received during the EITI Global Conference held in Peru earlier this year is a recognition of the outstanding work of EITI Philippines in publishing the first two country reports. Clearly, the implementation of the EITI process and the cooperation of various stakeholders are worthy of emulation by other sectors of our society.

The upstream petroleum industry is particularly pleased to see an independent validation of the negligible variance between payments and revenues of government from our upstream industry and the significant contribution of petroleum production to the country's economy. Against the backdrop of low petroleum prices and difficulties in the search for, development and production of indigenous petroleum resources, this is one of the few bright spots. The Petroleum Association of the Philippines therefore earnestly looks forward to a similar spirit of productive collaboration with various stakeholders on our shared goal of achieving energy security and availability that are most essential to the public welfare and our country's socioeconomic growth and progress.

We also look forward to the continuing exceptional work of EITI Philippines in the implementation of the EITI Standard.

Congratulations!

With best wishes,

ANTHONY P. FERRER
President, PAP
Country Representative, Nido Production (Galoc) and Galoc Production Company

MESSAGE FROM BANTAY KITA

We commend the Philippine Extractive Industries Transparency Initiative (PH-EITI) for producing the third PH-EITI Report, despite the challenges brought about by institutional and operational uncertainty. Through EITI, access to pertinent information on mining, oil, and gas contracts, taxes paid, income declared, and royalty payments due to indigenous peoples has considerably improved. Disclosure has given way to objectively identify gaps and gains, and encourage evidence-based discussion and debate. Transparency afforded by EITI has gradually empowered stakeholders to demand for accountability and seek their fair share.

PH-EITI has been a consistent frontrunner in the provision of access to relevant documents beyond what is necessitated by EITI. In recognition of this, PH-EITI was conferred with the 2016 International Chair Award. Unfortunately, however, we are disappointed to note that PH-EITI has fallen short of the standards it has set for itself. Despite having members from regulatory agencies, PH-EITI has yet to engage the participation of the only material coal company. It has yet to achieve the level of disclosure it has committed to. We have consistently demanded for full access to the annexes of mining contracts that contain technical details of auxiliary rights of mining companies, to monitoring reports of Multipartite Monitoring Teams, and to other social and environmental compliance monitoring reports, among others.

For improved minerals management, it is imperative to see the industry's full contribution to the economy, and consider its social and environmental impacts. Its economic impact may significantly be reflected by compelling all extractive companies to participate in EITI. To require company participation, assure government commitment to EITI, and guarantee meaningful engagements of mining affected communities, civil society, and especially indigenous peoples, a law must be enacted.

We strongly encourage concerned government agencies in the PH-EITI Multi-Stakeholder Group (MSG) to keep their commitment to transparency and accountability, exercise their regulatory powers over the extractive companies, and submit the required documents. We look forward to continuously engaging in spirited discussions with industry MSG members. Bantay Kita recognizes that despite different perspectives, MSG members are united in their goal to work together towards enhanced resource governance.

May the PH-EITI continue to push the boundaries of disclosure towards greater transparency and accountability in the extractive industry.

PH-EITI

Philippine Extractive Industries Transparency Initiative

We, the members of the Philippine Extractive Industries Transparency Initiative Multi-Stakeholder Group, have reviewed this 3rd Country Report to our satisfaction and hereby approve and endorse the same to the EITI International Board.

Signed this 31st day of December 2016.

HON. MA. TERESA S. HABITAN
Assistant Secretary
Department of Finance

MR. GERARD H. BRIMO
Director
Chamber of Mines of the Philippines

MR. ANTHONY P. FERRER
President
Petroleum Association of the Philippines

MR. CHADWICK G. LLANOS
Chairperson
United Sibonga Residents for Environmental Protection and Development (USREP-D)*

* A member organization of Bantay Kita-Publish What You Pay Philippines

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The Extractive Industries Transparency Initiative (EITI): Primer

The EITI is a global standard of transparency that requires oil and gas and mining companies to publish what they pay to the government, and the government to publish what they collect from these companies.

The initiative aims to encourage countries to be more transparent in reporting the benefits they receive from their country's natural resources. By publishing material information on payments and revenues, the EITI aims to promote prudent use of natural resource wealth as an important engine for sustainable economic growth that contributes to continuing development and poverty reduction.

The EITI standards rest on three pillars:

- All revenues from extractive industries should be regularly published and independently verified.
- Publication of data should be managed by a multi-stakeholder group composed of members from the government, the extractive industries, and civil society organizations, and
- Data should be effectively shared with the country's citizens and stimulate an informed debate about how natural resources are governed.

Benefits of EITI implementation include the following:

Governments benefit from following an internationally recognized transparency standard that demonstrates commitment to reform and combatting corruption, leads to improvements in the tax collection process, and enhances trust and stability in a vulnerable sector.

Companies benefit from a level playing field in which all companies are required to disclose the same information. They also benefit from an improved and more stable investment climate in which they can more effectively engage with citizens and civil society.

Citizens and civil society benefit from receiving reliable information about the sector and a multi-stakeholder platform where they can better hold to account the government and companies.

The EITI organization

Globally, EITI is overseen by an international board led by a Chairman, and composed of 21 members who represent implementing countries, supporting countries, civil society groups, business, and investment companies.

The EITI Board is supported by an International secretariat which operates under Norwegian law.

The International community provides support to EITI implementation both bilaterally and through the Extractive Global Programmatic Support Multi-Donor Trust Fund managed by the World Bank.

At the national level, the EITI is governed by a multi-stakeholder group composed of representatives from the government, the extractive industries, and civil society. This body sets the direction for EITI implementation by formulating country objectives, engaging stakeholders, crafting and implementing a work plan, publishing an EITI report, and recommending reforms based on the findings of the EITI report.

The EITI process

A country admitted to the EITI first assumes the status of a Candidate Country. It then publishes within 18 months from admission a report which contains the following information:

1. Contextual information about the extractive industries
2. Material payments from the extractive sector as reported by the companies and the government
3. Identification and explanation of discrepancies in the reported figures, and
4. Recommendations on how to address the problems identified by the report.

An Independent Administrator performs the reconciliation process. After publication, the report is widely disseminated to stimulate public debate and improve the citizens' understanding on how their natural resources are and should be governed.

Following the publication of the report, a candidate country goes through a validation process to determine if its implementation of EITI complies with the EITI Standards. A validator appointed by the International Board evaluates the country's overall implementation according to the following requirements:

1. Effective oversight by the multi-stakeholder group
2. Timely publication of comprehensive and reliable EITI Reports
3. EITI Reports that include contextual information about the extractive industries, particularly licenses and contracts and data on exploration and production
4. Production of comprehensive EITI Reports that include full government disclosure of extractive industry revenues, disclosure of all material payments to government by oil, gas and mining companies, including disclosure on revenue management and distribution and on socio-economic spending
5. A credible assurance process applying international standards
6. EITI Reports that are comprehensible, actively promoted, publicly accessible, and contribute to public debate, and
7. The multi-stakeholder group is taking steps to act on lessons learned and to review the outcomes and impact of EITI implementation.

In addition to the above assessment, the validator also conducts an impact analysis, addressing the following areas:

1. Impact of EITI on national priorities for the extractive industries as identified by the Multi-Stakeholder Group's (MSG) work plan
2. Sustainability of the process, describing the outlook for EITI in the country
3. Assessment of innovations and actions being undertaken by the MSG that are complementary to and exceeding the EITI provisions, and
4. Conclusions, lessons learnt and recommendations for widening the impact of the EITI process, including any opportunities for embedding the EITI in government systems.

Compliance with each individual EITI requirement will be assessed based on progress, whether it is (1) satisfactory, (2) meaningful, (3) inadequate, or if (4) there was no progress. Drawing on this assessment, the EITI Board will make an assessment of overall compliance with all requirements in the EITI Standard. Where validation verifies that a country has made satisfactory progress on all of the requirements, the EITI Board will designate that country as EITI compliant. Consequences of non-compliance are detailed on Figure 1.

A country may hold EITI candidate status for not more than five (5) years from the date of its admission as an EITI candidate. If a country has not achieved compliant status within two and a half years of becoming a candidate, the country will be designated as an EITI candidate country or will be suspended while undertaking final corrective actions. The Board may revoke the country's candidate status when it has exceeded the maximum candidacy period, or where the validation shows inadequate progress has been achieved in the subsequent validations.

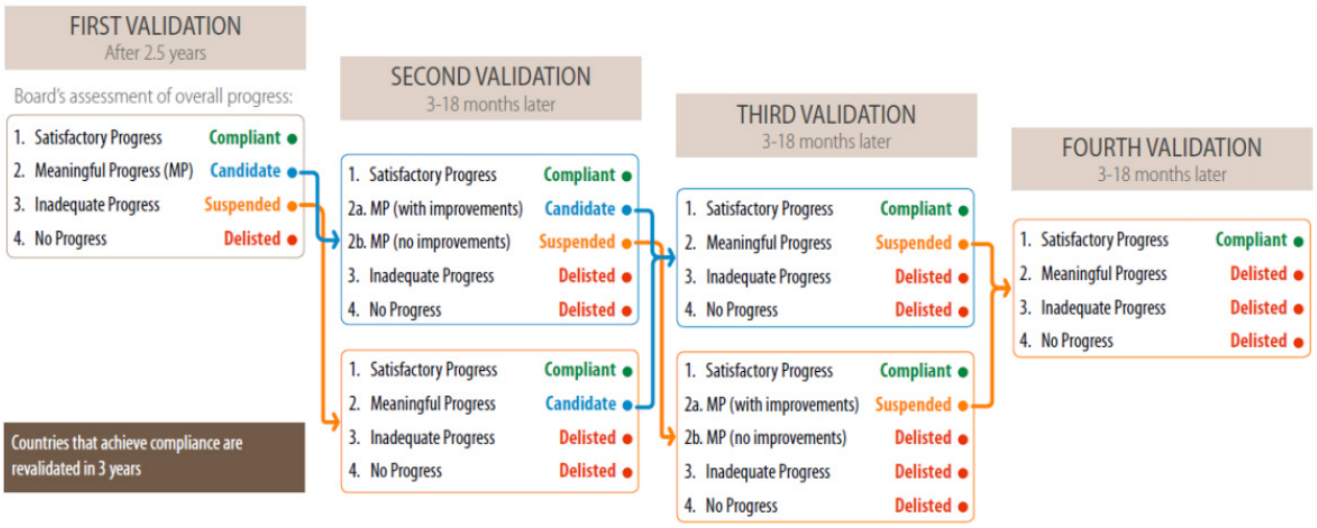
EITI implementation in the Philippines

The Philippines expressed its commitment to participate in the EITI through Executive Order (EO) No. 79 and EO No. 147 (Annex A). The latter executive issuance formally established the Philippine EITI MSG and laid down the operational requirements for the initiative. The MSG is tasked to ensure sustained commitment to the initiative, set the strategic direction for implementing the EITI, remove barriers to its implementation, set the scope of the EITI process, and make sure that the initiative is effectively aligned with the government's reform agenda.

The Philippine MSG is composed of representatives from the government, the extractive industries, and the civil society. The government is represented by the following:

1. Department of Finance (DOF);
2. Department of Environment and Natural Resources (DENR), Mines and Geosciences Bureau (MGB);
3. Department of Energy (DOE);
4. Department of the Interior and Local Government (DILG); and
5. Union of Local Authorities of the Philippines (ULAP)

Figure 1. EITI Validation Scenarios



Civil society is mainly represented by Bantay Kita Philippines (Publish What You Pay Philippines), a broad coalition of civil society organizations advocating transparency and accountability.

The extractive industries are represented by the Petroleum Association of the Philippines, Chamber of Mines of the Philippines, and an elected representative from non-chamber members.

The MSG is supported by a Technical Working Group (TWG) and a Secretariat lodged in the DOF which implements the directives of the MSG. (The list of MSG and TWG members, Secretariat and profiles of the agencies or organizations they represent are provided in Annexes B-D)

The Philippines was admitted as a Candidate Country by the EITI Board on 22 May 2013 at the EITI Global Conference in Sydney, Australia. Subsequently, the MSG determined its objectives for EITI implementation by examining major issues in natural resource management in the country.

Consultations with government, industries, and civil society organization (CSO) representatives revealed several issues that should be addressed, which include more transparency and accountability in the extractive industries; conflicting laws and fiscal regime in relation to extractive industries, and lack of or conflicting information on taxes paid, and benefits received by communities from extractive industries, among others. To address the issues noted, the action plans should be governed by the following common goals and objectives:

1. Show direct and indirect contribution of extractives to the economy.
2. Improve public understanding of the management of natural resources and availability of data.
3. Strengthen national resource management and governance systems.
4. Create opportunities for dialogue and constructive engagement in natural resource management in order to build trust and reduce conflict among stakeholders.
5. Pursue and strengthen the extractive sector's contribution to sustainable development.

The fifth objective of the MSG was revised during the year. Previously, it was to "strengthen business environment and increase investments". However, upon assessment, it was determined that while PH-EITI contributes to the transparency of the companies' revenues and taxes, it does not directly affect the way companies do business. Alternatively, it was suggested that the objective be reframed to recognize the industry's contribution to sustainable development, as this would also encourage companies to disclose their current social and economic contributions and facilitate a review of these disclosures to ensure that such contributions have sustainable impact.

The first and second PH-EITI report also include a detailed overview of EITI. Learn more about PH-EITI at www.ph-eiti.org.

Overview of the third PH-EITI Report

In its continuing effort to elevate transparency and accountability, the Republic of the Philippines published its third PH-EITI report covering 2014 collections/ revenues to the EITI International Board in December 2016. The report covered a total of 36 companies, comprised of 31 large-scale metallic mining companies, and five oil and gas operating companies. (2013 - 36 participating companies).

The report also covered seven national government agencies and 63 Local Government Units (LGUs). The national government agencies include the BIR, DENR-MGB, DOE, Department of Budget and Management (DBM), Bureau of Customs (BOC), Philippine Ports Authority (PPA), and National Commission on Indigenous Peoples (NCIP). For reconciliation purposes, however, revenue streams attributed to PPA such as wharfage fees were not considered material; hence, excluded. The LGUs were limited to provinces and municipalities that host large-scale and/or small-scale companies.

The third PH-EITI report covers the following chapters:

1. **Chapter 1** covers the contextual information about the Philippine extractive industry. It provides a comprehensive picture of the legal framework and governance mechanisms for the sector, the contracts and licensing processes, including payments and revenue-sharing schemes at the national and subnational (local) levels. It also covers discussions on state-owned extractive enterprises and the process for securing the free and prior informed consent (FPIC) of indigenous peoples.

   Contextual information in the third PH-EITI report focuses on updates and developments impacting mining, oil and gas and coal; hence should be read together with the first and second PH-EITI report. In addition, this section takes a look at both industries as a whole with mining encompassing large and small-scale metallic and non-metallic; and oil and gas and coal reporting on entities both under exploration and commercial operations.

2. **Chapter 2** presents the results of the reconciliation procedures and contains information on the material revenue streams from the extractive industry as reported by the participating companies and the national government agencies. These cover both fiscal payments (taxes, fees, charges) and non-fiscal payments, such as Social Development and Management Program (SDMP) funds, environmental protection and rehabilitation funds, and royalty payments to indigenous peoples. It also identifies and explains any discrepancies in the reported figures, offering recommendations on how to address such issues. As cited earlier, participating companies only represent the large-scale metallic mining sector and operating oil and gas and coal entities. Small-scale metallic and non-metallic mining are to be considered and evaluated in the succeeding report based on the results of respective scoping studies as presented in the second volume.

   Information on large-scale metallic mining and on the extractive industries in the ARMM are covered in scoping studies included in the second PH-EITI report, with updates included in Section V, *Other Information* of this report. A portion of small-scale metallic mining, covering updates on *Minahang Bayan* (MB), is also provided in Section V, *Other Information*.

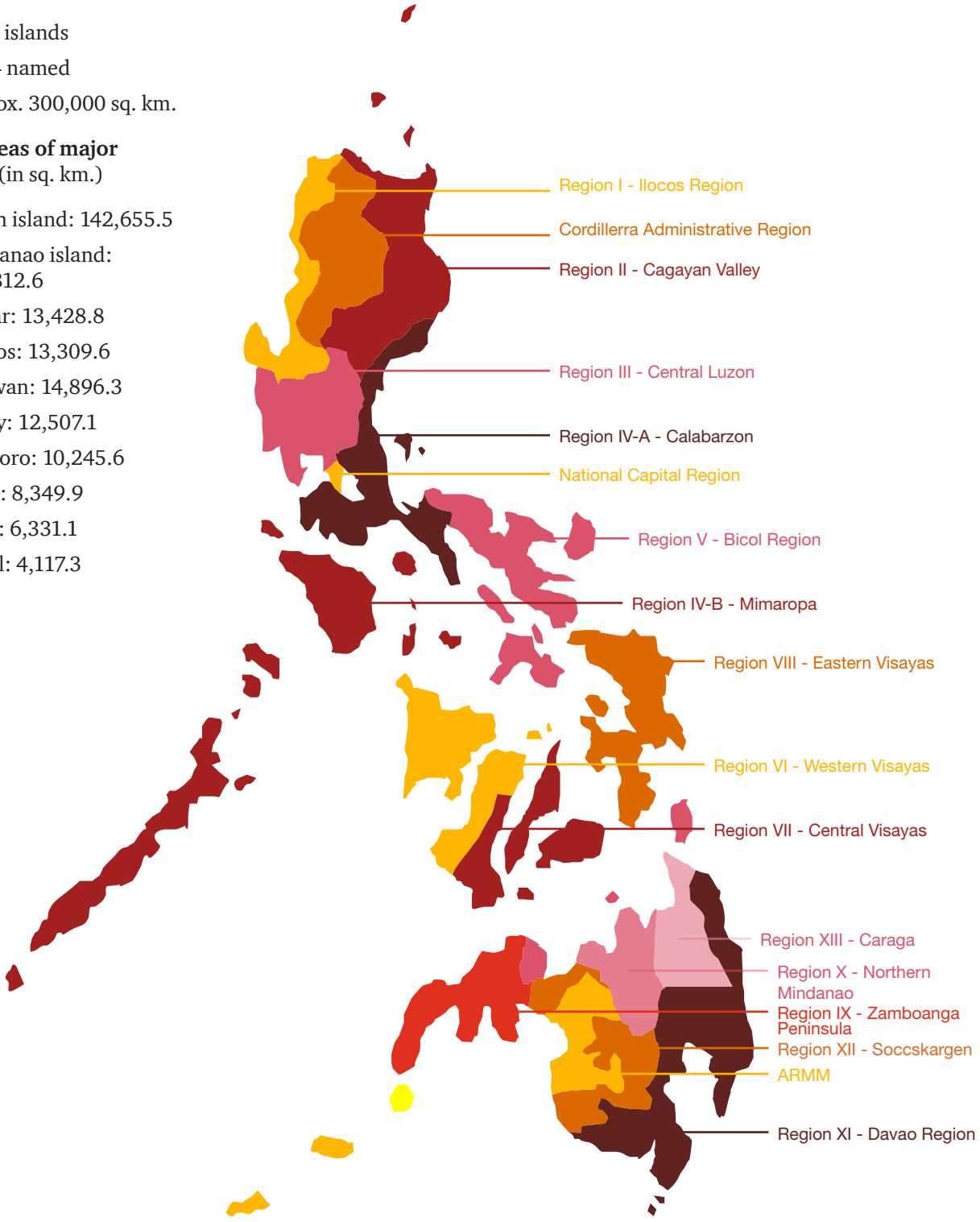
Illustration 1. **Map of the Philippines**

Composition

- 7,107 islands
- 3,144 named
- Approx. 300,000 sq. km.

Land areas of major islands (in sq. km.)

- Luzon island: 142,655.5
- Mindanao island: 102,812.6
- Samar: 13,428.8
- Negros: 13,309.6
- Palawan: 14,896.3
- Panay: 12,507.1
- Mindoro: 10,245.6
- Leyte: 8,349.9
- Cebu: 6,331.1
- Bohol: 4,117.3



chapter 1

I. Legal and institutional framework, including allocation of contracts and licenses

A. The legal framework and fiscal regime

The taxes and licenses covered by the third PH-EITI report arise from the governing laws, policies and issuances created specifically for the oil and gas, mining and coal industries. This third report provides updates where applicable and should be read together with the first and second PH-EITI report. The legal and regulatory framework for extractive industries in the country, including discussions on license processes, fiscal regime, subnational payments, state-owned enterprises, Indigenous Peoples' FPIC processes and the sector's contribution to the economy are discussed thoroughly in the first PH-EITI report, while the second PH-EITI report provided subsequent developments, reforms and more recent data from the different government agencies, focusing on large-scale metallic mining companies, and included a discussion on the level of fiscal devolution pertinent to the industry covered.

Ongoing reforms as regard the above laws, policies, and issuances are discussed in the succeeding section.

1. Revenue Sharing Scheme

Mining

a. Mineral Agreements

Large-scale mining operations are covered mainly by the following forms of mineral agreements: Mineral Production Sharing Agreement (MPSA), Co-production Agreement (CA) and Joint Venture Agreement (JVA), as stated in Section 2 of the of the Philippine Mining Act of 1995 or the Republic Act (RA) No. 7942, limited by Section 2, Article XII of the 1987 Philippine Constitution. For these arrangements, corporations must have at least 60% of its capital owned by Filipinos.

Income derived by the national government from these mineral agreements follow a revenue-sharing scheme, wherein collections consist of the contractor's income tax, royalty fees on mineral reservations, excise tax, special allowance, withholding tax due from its foreign stockholders, other taxes, duties, and fees under existing laws.[1]

[1] Section 81, RA No. 7942, The Philippine Mining Act of 1995
Sections 213-214, DENR Administrative Order (DAO) No. 2010-21, Consolidated DAO for the Implementing Rules and Regulations (IRR) of RA No. 7942, The Philippine Mining Act of 1995

The 1987 Philippine Constitution and the Philippine Mining Act of 1995 also authorise the national government to enter into financial or technical assistance agreements (FTAAs) with any qualified person, including foreign-owned corporations, with technical and financial capability to undertake large-scale exploration, development, and utilization of mineral resources. Unlike mineral agreements, FTAA allows for 100% foreign equity ownership.

b. Revenue Sharing Mechanism

The national government's share in FTAAs is revenue-sharing in nature and consist of a Basic Government Share and an Additional Government Share, where the latter is the amount to be paid by the Contractor when the Basic Government Share is less than 50% of the Net Mining Revenue. The Basic Government Share consist of all direct taxes, royalties, fees and related payments required by existing laws, rules and regulations to be paid by the Contractor.

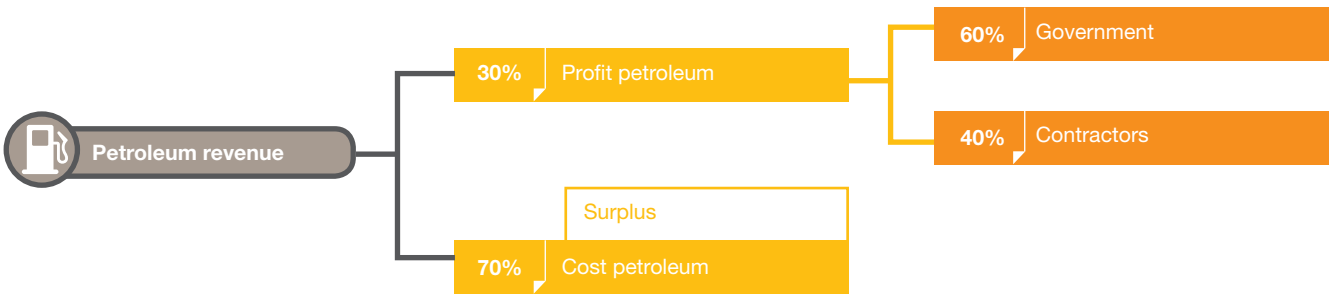
For mineral reservations, the national government collects an additional share of 5% royalty. The royalty is at least 5% of the market value of the gross output of the minerals, exclusive of all other taxes. 10% of this royalty from mining on mineral reservations accrues to the MGB as a trust fund and is allotted for special projects and administrative expenses related to the exploration, development, and environmental management of minerals in these reservations.

Oil and gas

Extractive activities for oil and gas and coal are covered by service contracts. Unlike the revenue-sharing scheme followed by the mining sector, income derived by the national government from the petroleum and coal sectors covered by service contracts follow a proceeds-sharing fiscal regime.

Section 18(b) of PD No. 87 provides that the Government share, including all taxes paid by or on behalf of the service contractor, should not be less than 60% of the net proceeds. The service contractor receives as a service fee up to 40% of the net proceeds from petroleum operations. The service contractor bears all the costs of exploration and development, and is allowed to recover costs up to 70% of gross proceeds, and any unrecovered costs are carried forward. The national government collects its share of the gross sales through the DOE and the BIR.

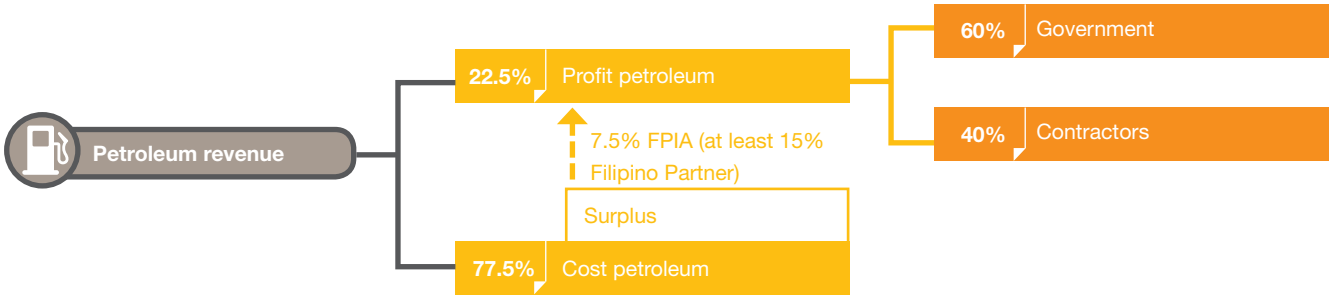
Figure 2. **Production sharing - service contract**



Details on the production sharing mechanism for petroleum and coal service contracts are found in the second PH-EITI report.

To further encourage Philippine participation in the development of the petroleum sector, a Filipino Participation Incentive Allowance (FPIA) of up to 7.5% of gross proceeds is allowed, depending on the aggregate participation in the contract by Filipino citizens and corporations.

Figure 3. **Production sharing - service contract (FPIA)**



The operating expense limit cannot exceed 70% and the contractors' share of net proceeds, after deducting operating expenses and FPIA, cannot exceed 40%.

As discussed earlier, Section 18(b) of PD No. 87 provides that the Government share, including all taxes paid by or on behalf of the service contractor, should not be less than 60% of the net proceeds. Income tax (and any other applicable taxes) is part of the national government share in oil and gas.

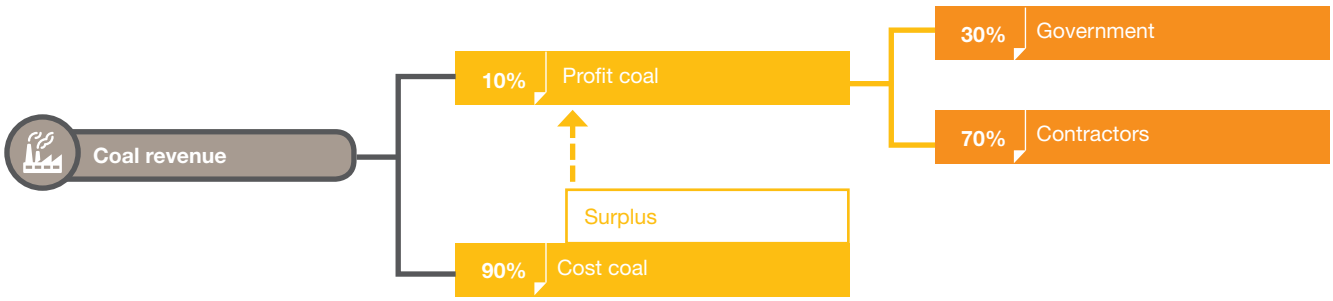
However, the Commission on Audit (COA), in its 2009 COA audit report, has a different interpretation of the above legal provision specifically for the Service Contract (SC) 38 or the Malampaya Deepwater Gas-to-Power Project (the Malampaya Gas Project). The SC-38 contractors consist of Shell Philippines Exploration B.V. (SPEX), Chevron Malampaya LLC (Chevron Malampaya) and state-owned Philippine National Oil Company Exploration Corporation (PNOC EC) (collectively referred to as the Consortium).

The COA's position is that the corporate income taxes of the Consortium members should not form part of the 60% national government share. On the other hand, the DOE believes that the payment of corporate income tax from the Government's share is authorized under PD No. 87 and is not contrary to law. COA has since has instructed the DOE to collect the alleged undercollection of PHP53.1bn in royalties from 2002 to 2009.

This issue is now the subject of proceedings before the COA Commission Proper and is currently under appeal through a Motion for Reconsideration by both the DOE and the Consortium.

Coal

Figure 4. **Production sharing - coal operating contract**



Under the existing sharing scheme of coal revenues, a Coal Operating Contractor may reimburse operating expenses not exceeding 90% of the gross proceeds from production in any year. The Contractor is also entitled to a special allowance of not exceeding 70% of the balance of the gross proceeds after deducting all operating expenses.

To provide perspective on the production sharing agreement of coal operators, we take the coal revenue of Semirara Mining and Power Corporation (Semirara) in 2013 and 2014 and computed the government's share in accordance with the production-sharing scheme for coal revenues, assuming that the company had availed of the maximum deduction for operating expenses and the special allowance. See Table 1 for details. In actual, government's share in Semirara's production amounts to PHP1.86bn and PHP1.3bn for 2014 and 2013, respectively. The higher reported actual government share in 2014 and 2013 may be attributed to higher profit coal allocation in both periods; hence total cost recovery was lower than the ceiling limit of 90%. Refer to Chapter 2, F*inancial reconciliation*, under the Executive Summary for other details on the tax payments made by Semirara.

Table 1. **Presumptive computation of the government's share in coal revenues**

	2014	2013
Coal revenue	PHP 16,276,929,798	PHP 12,573,569,245
Cost coal (90%)	14,649,236,818	11,316,212,321
Profit coal (10%)	1,627,692,980	1,257,356,925
Special allowance to contractor (70%)	1,139,385,086	880,149,847
Government's share (30%)	488,307,894	377,207,077

2. Fiscal devolution

As detailed in the second PH-EITI report, LGUs have the responsibility of delivering local and basic public services and raising local revenues for financing their expenditure assignment, in accordance with the Local Government Code of 1991. While provisions of the Local Government Code may be appended by ordinances and legislations at the barangay, municipal, city and provincial levels, LGUs, in general, have the autonomy in deciding on the composition of local spending, taxing and borrowing that they would need to meet local development objectives. LGUs are also encouraged to explore alternative sources of revenue by exercising their corporate powers in partnership with the private sector. Examples of local taxes imposed through municipal and city ordinance are soil depletion tax (Dinagat Islands Provincial Ordinance No. 08-58) and storage fees for combustible and flammable materials (Loreto Municipality Ordinance No. 11-204). Annex E provides a more comprehensive list of taxes and fees collected by LGUs hosting extractive operations (information obtained through the reporting templates submitted by LGUs).

3. Overview of the relevant laws and regulations

Mining

The Philippine Mining Act of 1995 (RA No. 7942) lays down the requirements for the exploration, development, and utilization of mineral resources. The Act promotes mining as a means to spur national growth in a way that safeguards the environment and protects the rights of communities. Together with its Implementing Rules and Regulations (IRR), the Mining Act defines the agreements for mineral resources development, provides the requirements for acquiring mining rights, and outlines the responsibilities of each party.[2] The DENR-MGB is the primary government agency responsible for the conservation, management, development, and proper use of the country's mineral resources including those in reservations, watershed areas, and lands of the public domain.

[2] Sections 213-214, DAO No. 2010-21, Consolidated DAO for the IRR of RA No. 7942, The Philippine Mining Act of 1995

In 2012, former President Benigno Aquino III issued EO No. 79 to improve environmental standards and increase revenue in mining as a means to promote sustainable economic development and social growth. Among other reforms, EO No. 79 added areas closed to mining applications and imposed a moratorium on new mining agreements until a new legislation rationalizing existing revenue sharing schemes and mechanisms is approved. The incumbent DENR secretary is taking this a step further by looking into ways of revising the Philippine Mining Act in order to increase the government's and communities' share in the profit of mining companies. A more detailed discussion on ongoing reforms can be found in the next section.

Oil and gas

The oil and gas sector is governed by PD No. 87.[3] This law aims to hasten the discovery and production of indigenous petroleum through the utilization of government and/or private resources, local and foreign. Subject to existing private rights, PD No. 87 authorises the national government to directly or indirectly explore and produce indigenous petroleum under service contracts. It also outlines the rules on reimbursement of operating expenses and on the revenue sharing scheme. PD No. 87 was later amended by PD No. 1857 to allow the grant of new incentives to petroleum service contractors. The amendments include improved fiscal and contractual terms to service contractors (e.g., reimbursement of amortisation and depreciation of intangible and tangible exploration costs and financing interests).[4]

Coal

PD No. 972 or the Coal Development Act of 1976 governs the coal sector, as amended by PD No. 1174. It introduced the coal operating contract system and issued guidelines for coal operations in the country. Under the system, the national government retains ownership of the resource, while the operator is assigned the right to explore, develop, and market coal. In addition, as part of the incentives granted by PD No. 972, the provision of any law to the contrary notwithstanding, a coal operating contract is eligible for the following incentives:

- Exemption from all taxes except income tax
- Exemption from payment of tariff duties and compensating tax on importation of machinery and equipment and spare parts and materials required for the coal operations, subject to certain conditions
- Accelerated depreciation for purposes of computing for the amount of depreciation to be considered in the computation of taxable income
- Right to remit at the prevailing exchange rate at the time of remittance of such sum as may be necessary to cover principal and interest of foreign loans and foreign obligations arising from technological assistance contracts relating to the performance of the coal operating contract, subject to the regulations of the Bangko Sentral ng Pilipinas (BSP)
- Preference in grant of government loans from government financial institutions
- Alien technical personnel are allowed entry
- Right of ingress to and egress from the COC areas

Other salient provisions of PD No. 972 are discussed in detail in the second PH-EITI report.

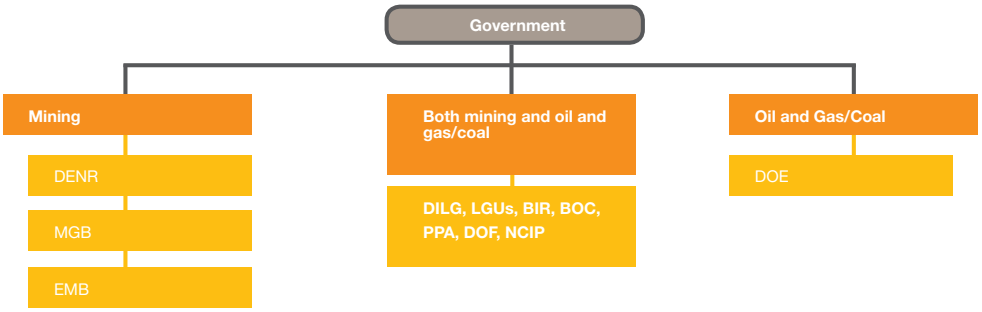
[3] Oil Exploration and Development Act of 1972. Its predecessor law, RA No. 387 (1949), continues to be the basis for determining auxiliary rights in petroleum projects.

[4] Presidential Decree No. 1857

Information on the roles and responsibilities of the relevant government agencies

Figure 5 below shows the key national government agencies regulating the extractive industry sectors. The first PH-EITI report discusses the specific mandates of these government agencies and to date, there are no significant changes in their roles.

Figure 5. **Key government agencies regulating the extractive industry sector**



Reforms

On 30 June 2016, the 16th President of the Republic of the Philippines took office bringing with him waves of changes, including those affecting the government's stand on the extractive industry.

The administration has also brought about changes in related government agencies, such as the appointment of Regina Paz Lopez as the new secretary for the DENR, and Mario Luis Jacinto, as the new Undersecretary for Mining and concurrent Director of the MGB.

The section on Ongoing Reforms discusses regulations that have been enacted since the second PH-EITI report. Proposed Reforms include bills that have been filed in Congress related to proposed amendments on the rules and regulations on the extractive industry.

Ongoing reforms

Audit of all operating mines and moratorium on new mining projects

The first act of the new DENR Secretary is DENR Memorandum Order No. 2016-01. In July 2016, the DENR Secretary signed the memorandum, which sets out the audit of all operating mines and mines under suspension and/or care and maintenance status and a moratorium on the approval of new mining projects, including the acceptance, processing and/or approval of mining applications and/or new mining projects for all metallic and non-metallic minerals. The Memorandum Order mandates that an audit shall be undertaken in order to determine the adequacy and efficiency of the environmental protection measures of each mining operation, to identify gaps in environmental protection measures, and to determine the appropriate penalties in case of violations of the mining and environmental laws. This is in accordance with certain provisions of RA No. 7942, the Philippine Mining Act of 1995.

Since implementation of DENR Memorandum Order No. 2016-01, the DENR has been conducting the said audits, although there have been no conclusive findings as of date.

Full enforcement of environmental standards in mining

As mentioned in the second PH-EITI report, the DENR has been promulgating several initiatives in its efforts to lead the implementation of environmental standards. One of these initiatives is the issuance of DENR Administrative Order No. 2015-07 dated 30 April 2015, mandating mining contractors to secure ISO 14001 Certification, particularly on Environmental Management Systems. Based on the latest data by the Chamber of Mines of the Philippines, 13 of its members have already complied with ISO 14001 standards, while eight are still in the process of securing such.

The companies that are considered compliant as of 20 December 2016 are as follows:

- AAM-Phil Natural Resources Exploration and Development Corporation
- Benguet Corp.
- BenguetCorp. Nickel Mines, Inc.
- Cagdianao Mining Corporation
- Carmen Copper Corp.
- Carrascal Nickel Corporation
- Citinickel Mines and Development Corporation
- Coral Bay Nickel Corporation*
- CTP Construction and Mining Corporation
- Eramen Minerals, Inc.
- FCF Minerals Corporation
- Filminera Resources Corp.
- Greenstone Resources Corp.
- Hinatunan Mining Corp.
- Krominco, Inc.
- Lepanto Consolidated Mining Co.
- LNL Archipelago Minerals, Inc.
- Marcventures Mining and Development Corp.
- Mindanao Mineral Processing and Refining Corporation*
- OceanaGold (Philippines), Inc.
- Philex Mining Corp.
- Philippine Gold Processing and Processing Corp.*
- Philsaga Mining Corporation
- Platinum Group Metals Corporation
- Rio Tuba Nickel Mining Corp.
- SR Metals, Inc.
- Taganito Mining Corp.
- TVI Resource Development, Inc.
- Westernshore Nickel Corp.

The following companies, on the other hand, are still undergoing the ISO certification process:

- Apex Mining Company, Inc.
- Berong Nickel Corporation
- Pacific Nickel Phils., Inc.

Review of the Performance of Existing Mining Operations and Cleansing of Non-Moving Rights Holders (Section 3 of EO No. 79)

As previously discussed in the first PH-EITI report, the MGB adopted a "use it or lose it policy", wherein the performance of the mining rights holders are reviewed with the objective of cancelling the mining rights of those that have failed to implement their exploration work programs for two consecutive years or whose exploration permits have already expired. The objective of the policy is to limit mining operations to legitimate exploration companies and true miners. The MGB,

* processing plants of mining companies

through the Regional Multi-Stakeholder Team, has already completed the first review of the existing mining operations last 2014 and has resulted to the identification of 43 MPSAs recommended for cancellation. Pursuant to EO No. 79, the review of the Multi-Sectoral Team in every Region shall be undertaken every two years.

Tax Incentives Management and Transparency Act (TIMTA)

RA No. 10708, known as the Tax Incentives Management and Transparency Act or TIMTA, was signed into a law by former President Benigno Aquino III last 9 December 2015 and took effect on 29 December 2015. Its related IRR (DOF-DTI Joint Administrative Order No. 1-2016) was approved on 23 June 2016 and took effect on 6 July 2016. The objective of TIMTA is to promote fiscal accountability and transparency in the grant and management of tax incentives by developing means to promptly measure the government's fiscal exposure on these grants and to enable the government to monitor, review, and analyze the economic impact of such and thereby optimize the social benefits of these incentives.

TIMTA requires companies to submit an Annual Tax Incentive Report to Investment Promotion Agencies (IPA) 30 days from the statutory deadline of filing for their income tax return and the payment of the tax due, if any. The Annual Tax Investment Report contains information on income-based tax incentives, value-added tax and duty exemptions, deductions, credits, or exclusions from the tax base as provided in the charter of the IPA concerned. IPA, on the other hand, pertains to government entities in-charge of promoting investments by administering tax and non-tax incentives and overseeing the operations of the economic zones and free ports. Examples of IPAs include the Board of Investments, Philippine Economic Zone Authority (PEZA), and Subic Bay Metropolitan Authority (SBMA).

The IPAs will consolidate all Annual Tax Incentive Reports received and submit to the BIR a master list of all companies who had submitted Annual Tax Incentive Reports and a summary of the tax incentives therein within 60 days from the statutory filing deadline for filing of income tax returns.

Lastly, the BIR and BOC shall submit to the DOF the tax and duty incentives of companies as reflected in their income tax returns and import entries, respectively, and the actual tax and duty incentives as evaluated by the BIR and BOC.

The DOF shall maintain a single database for monitoring and analysis of tax incentives granted based on the information received from the process described above. These data shall be submitted to the DBM and will be reflected by the DBM in the annual Budget of Expenditures and Sources of Financing, under the Tax Incentives Information section.

The IPAs will also send the National Economic and Development Authority (NEDA) an Aggregate Annual Tax Incentives Report, which contains aggregate tax incentives and investment-related data, on a sectoral or per industry basis. The Aggregate Annual Tax Incentives Report lists investment projects, investment cost, actual employment, export earnings and all other benefits derived from registered projects. NEDA is mandated to conduct a cost-benefit analysis on the investment incentives to determine the impact of such on the Philippine economy.

Noncompliance with the filing requirements shall subject the companies to penalties, but will not be considered as grounds for suspension of any income tax holiday (ITH) granted and/or other income-based incentives availment.

Note that TIMTA does not prejudice the right of the BIR and BOC to conduct assessments within the prescribed period by the National Internal Revenue Code (NIRC) and the Tariff and Customs Code, respectively. Initial reports shall cover the year ended 31 December 2015.

While PH-EITI promotes transparency with the taxes paid that companies in the extractives industry pay, TIMTA discloses incentives and tax exemptions availed by qualified companies.

No-Go Zone Map

As stated in the first and second PH-EITI report, the Mining Industry Coordinating Council (MICC) prepared the Go and No-Go Zone Map to ensure that mining is not allowed in areas prohibited by law such as protected areas, critical watersheds and the like. The map delineated the areas that are closed to mining operations based on existing laws, rules and regulations and was prepared by the Technical Working Group on Environmental Protection and Legislation. It identified a total of 15.32 million hectares or 52% of the country's total area closed to mining application, which was based on the overlay of the following maps on: (i) protected areas; (ii) critical watershed forest reserves; (iii) Strategic Agriculture and Fisheries Zones; (v) Tourism Development Areas; (vi) existing mining tenements; (vii) Certificates of Ancestral Domain Title (CADTs); and (viii) multi-hazard maps. Further enhancements on the map will consider other areas with indigenous peoples (IPs) and indigenous cultural communities (ICCs) not covered by titles, areas vulnerable to climate change, and lands covered by Agrarian Reform Communities and Agrarian Reform Beneficiaries.

The Go and No-Go Zone Map was submitted to the Office of the President through the Office of the Executive Secretary last 27 October 2013 and is pending approval to date. In the meantime, the MICC has approved its adoption by the MGB during its 15th Council meeting last 8 January 2014. As of 7 March 2016, MGB has already accepted 264 Exploration Permit Applications based on the said map. A copy of the map can be found in the website of NEDA's Philippine Council for Sustainable Development. Link is as follows: https://app.box.com/s/wo8fdd04ap65qenyi3ru.

Roadmap for value-adding activities and the downstream industries (Section 8 of EO No. 79)

Pursuant to Section 8 of EO No. 79, a multistakeholder committee composed of the DENR, DTI, Department of Science and Technology (DOST) and NEDA was created for the development of value-adding activities and downstream industries for strategic metallic ores.

A consultant was hired by DTI-Bureau of Investments (BOI) to formulate the road map for value adding activities and the downstream industries for metallic minerals covering gold and other metallic commodities (i.e., nickel, chromite, manganese, and iron).

The draft gold and nickel roadmap was completed and presented to the multi-stakeholder committee last August 2016. The roadmap for the copper industry was completed and presented to the MICC and Industry Development Council on 30 May 2014 and 15 October 2014, respectively. The copper roadmap is being implemented by an Inter-Agency Working Group composed of the Philippine Associated Smelting and Refining Corporation, Philippine Electric Wires Manufacturers Association (downstream), copper mines (upstream), International Copper Association Southeast Asia, DTI-National Development Company (NDC) and BOI, among others depending on the issues being addressed. For additional information on the copper industry and roadmap, refer to the following links: http://industry.gov.ph/industry/copper/ and http://industry.gov.ph/wpcontent/uploads/2015/05/1st-TID-Mr.-Velosospresentation-on-copper.pdf.

DOF-DBM Joint Circular No. 2016-1 Guidelines on the Direct Release of Funds by the Bureau of Treasury to the LGUs in FY 2016 and Thereafter

The joint circular covers the release of funds authorized for LGUs under the appropriations law, including share in national wealth. Under the new scheme, the Bureau of Treasury (BTr) releases the IRA and other special shares of LGUs through authorized government banks. This is different from the previous process where the DBM Central Office releases the IRA to the DBM regional offices comprehensively at the beginning of the year. The DBM regional offices then process and effect the monthly downloading of funds to the accounts of LGUs. The new process aims to streamline the release of LGU shares from national taxes, which previously necessitated certifications from various agencies that resulted to delayed release of these shares, and contribute to a faster and more efficient system to ensure that LGUs are now receiving their share in national wealth, among others, on a timely basis.

Environment and Natural Resources Data Management Tool (ENRDMT)

The Secretary of Finance issued Department Order No. 049-2016 on 5 September 2016 mandating that the data requirements be a part of the PH-EITI and the Philippine Poverty-Environment Initiative annual reports to be a part of the quarterly electronic Statement of Receipts and Expenditures (eSRE) submitted by local treasurers to report the payments made by extractive industries and detailed account of the share in national wealth. The ENRDMT was developed by the DoF through the Bureau of Local Government Finance (BLGF) in partnership with the Department of the Interior and Local Government (DILG). The system was officially launched in February 2016 during the PH-EITI National Conference and was rolled-out to the different LGUs in October 2016.

RA No. 7076 or the People's Small-Scale Mining Act of 1991

The Metallurgical Technology Division (MeTD) of the MGB beefed up its campaign to assist small-scale miners especially in the field of mineral processing and extractive metallurgy of gold. The project is aligned with the passage of the revised Implementing Rules and Regulation of RA No. 7076 otherwise known as People's Small-Scale Mining Act, wherein the establishments of centralized custom mills within Minahan ng Bayan areas are required. With this, MeTD's role is to assist the processors in the design and construction of modular gold cyanidation plants including tailings detoxification and storage facilities.

Furthermore, the MICC approved the revised IRR of RA No. 7076 during its 15th Council meeting held last 8 January 2014. The salient provisions of the revised IRR include: (i) incorporation of the provisions of EO No. 79; (ii) providing for a centralized custom mills within a mineral processing zone inside a Minahang Bayan; (iii) limiting the total term of small-scale mining contract to a maximum of 6 years; (iv) imposition of royalty payment on mineral reservation; and (v) adoption of current regulations on the transport and export of minerals/mineral products. Following the MICC's approval of the IRR, the Secretary of the DENR issued DENR Administrative Order (DAO) No. 2015-03 on 16 March 2015 for the immediate adoption and implementation of the People's Small Scale Mining Act. The DAO took effect on 2 April 2015.

Proposed Reforms

Mining

PH-EITI Act (Senate Bill No. 1125 and House Bill No. 4116)

On 5 September 2016, Sen. Joel Villanueva filed a bill to institutionalize the creation of PH-EITI to ensure the continuation of the governance reforms introduced and established by the said initiative. A similar bill was also filed by Rep. Ramon Vicente Rocamora on 18 October 2016. The bill aims to enable the multi-sectoral initiative not only to continue its efforts but also to pursue other reforms that will allow the country to further maximize the benefits from the extractive industry. The Senate Bill is currently pending with the Committees on Environment and Natural Resources, Ways and Means and Finance, while the House Bill is pending with the Committee on Natural Resources since 7 November 2016.

Amendment to Philippine Mining Act of 1995 (House Bill No. 391)

Rep. Jose Panganiban Jr. of ANAC-IP Partylist filed House Bill No. 391[5] on 30 June 2016. The bill seeks to protect and promote the rights of indigenous peoples affected by mining operations in ancestral domains.

To date, the bill remains pending with the Committee on Indigenous Cultural Communities and Indigenous Peoples of the House of Representatives.

[5] An Act to Protect and Promote the Rights of Indigenous Peoples affected by Mining Operations in Ancestral Domains, Amending for the Purpose RA No. 7942, the Philippine Mining Act of 1995

The bill seeks to make appropriate amendments to the Philippine Mining Act of 1995 in order to protect the rights of the members of ICCs and IPs and ease the confusion regarding said provisions by amending sections 16 and 17.

Section 16 of the Philippine Mining Act states that, "No ancestral land shall be opened for mining operations without prior consent of the indigenous cultural community concerned." House Bill No. 391 provides clarification to the statement, such that free and prior informed consent is required, including a certification precondition issued for the purpose by the NCIP, as specified under Section 59 of RA No. 8371 (The Indigenous Peoples' Rights Act of 1997). Such certification will only be issued after a field-based investigation is conducted by the Ancestral Domains Office of the area concerned. The ICCs and IPs have the right to stop or suspend, in accordance with RA No. 8371, any project that has not satisfied the requirement of the consultation process.

Section 17 of the Philippine Mining Act states that, "In the event of an agreement with an indigenous cultural community pursuant to the preceding section, the royalty payment, upon utilization of the minerals shall be agreed upon by the parties. The said royalty shall form part of a trust fund for the socioeconomic well-being of the indigenous cultural community." The amendment changes the provisions such that it specifically states that the royalty payment shall be given to the ICC by the contractor, permit holder or mining operator. The amendment also specifies the amount of royalties that the ICCs/IPs should receive, which should be equal to 20% of the gross output. The royalty shall benefit the members of the ICC, as opposed to a general statement that it would benefit the ICC.

Philippine Fiscal Regime and Revenue Sharing Arrangement for Large-scale Metallic Mining Act of 2016 (House Bill No. 422)

The bill provides for taxes of either 10% of a miner's gross revenue or 55% of adjusted net mining revenue, whichever is higher and 60% of any windfall profit to be charged to large-scale metallic mining companies. This is in lieu of all national and local taxes, including corporate income tax, royalty for ICCs, duties on imported specialized capital mining equipment, and other fees imposed by the host LGUs pursuant to the Local Government Code.

The bill applies to all new Mineral Agreements (MAs) and FTAAs covering large-scale metallic mining operations that are entered into after the effectivity of the act, including the renewal and renegotiation of existing MAs and FTAAs.

Further, all mining areas governed by the act shall be declared by the President as a Mining Industry Zone (MIZ) through a presidential proclamation upon endorsement by the Secretary of the DENR. The allocation of the government share shall be as follows: 60% to the national government and 40% to the LGUs hosting the MIZ.

The bill was filed on 30 June 2016 and was being finalized around the time of the publication of the second PH-EITI report. The bill has since been filed with the the 17th Congress and is pending with the Committee on Ways and Means. Currently, there are two Senate Bills covering the fiscal regime and revenue sharing arrangement for large-scale metallic mining companies, Senate Bill No. 225 by Sen. Franklin Drilon and Senate Bill No. 927 by Sen. Ralph Recto. The only noted differences between the two bills are that the Committee to promulgate the rules and regulations to implement the provisions of the act includes the NCIP in Sen. Recto's Act and that Sen. Drilon's version includes the provision that valid MAs and FTAAs existing prior to the effectivity of the act that do not provide that any terms and conditions resulting from repeal or amendment of existing laws or regulations from the enactment of a law or regulation shall continue to be governed by the terms and conditions contained in their respective mining contracts, and that Sections 80 (Government share in MPSA), 81 (Government share in other mining agreements), 84 (Excise tax on mineral products), 86 (Occupation fees), 87 (Manner of payment of fees), 88 (Allocation of occupation fees), 90 (Incentives), 92 (Income tax-carry forward of losses) and 93 (Income tax-accelerated depreciation) of RA No. 7942 are repealed or amended to the extent that they relate to the scope of the act.

Mining Responsibility Act of 2016 (House Bill No. 488)

This bill is based on the draft standard for responsible mining released by the Initiative for Responsible Mining Assurance based in Canada. It prescribes the standards of responsible mining, including business integrity, social responsibility, environmental responsibility, reclamation and closure, and management systems. As of date, the bill is pending with the Committee on Natural Resources. It was introduced on 30 June 2016 by Rep. Gloria Macapagal Arroyo and Rep. Prospero Pitchay Jr.

Act declaring as closed to mining applications those areas declared by LGUs as No Mining Zones (House Bill No. 1618)

On 14 July 2016, Bayan Muna Representative filed House Bill No. 1618 to amend Section 19 (Areas Closed to Mining Applications) of the Philippine Mining Act of 1995 and include the following: (1) areas declared by LGUs as No-Go Mining Zone, (2) prime agricultural lands as defined by the Comprehensive Agrarian Reform Program Extension with Reforms Law (RA No. 9077), and (3) areas where there are cultural property as enumerated under the Natural Cultural Heritage Act of 2009 (RA No. 10066). The bill has been pending with the Committee on Natural Resources since 2 August 2016.

Act providing for the mandatory processing of all mineral ores (House Bill No. 2165)

This bill was first filed in September 2014 by Representative Erlpe Amante, 2nd District, Agusan del Norte as House Bill No. 4728 and was filed again in August 2016 by Rep. Amante as House Bill No. 2165. House Bill No. 4728 was filed together with Senate Bill No. 2374, authored by Sen. Paolo Benigno Aquino IV, to ban the export of unprocessed mineral ores and encourage growth and develop the capability of mineral processing industry in the country. This ban would lead to the establishment of mineral processing plants and is expected to be one of the major drivers of economic growth. The processed minerals would eventually result in stabilization and increase in prices of the output. As of date, the bill is pending with the Committee on Natural Resources.

People's Mining Act of 2016 (House Bill No. 2715)

One of the more significant reforms expected to take place is the "People's Mining Act of 2016". Meant to replace the Philippine Mining Act of 1995, the People's Mining Act was filed by Bayan Muna Partylist Rep. Carlos Zarate, the new chairperson of the House Committee on Natural Resources, and Act Teachers Party Rep. France Castro on 9 August 2016.

The People's Mining Act was first filed in 2011 in the 15th Congress as House Bill No. 4315 (authored by Rep. Teodoro Casino) and refiled in 2013 in the 16th Congress as House Bill No. 171 (introduced by Rep. Neri Colmenares). House Bill No. 171 was supposed to harmonize the bill together with the Alternative Minerals Management Bill, a bill authored by Ifugao Rep. Teodoro Baguilat. The Alternative Minerals Management Bill is filed again by Sen. Ana Theresia Hontiveros Baraquel on 25 August 2016 as Senate Bill No. 1069.

Under the People's Mining Act of 2016, the state shall take the lead in mining industry development that shall be pursued according to a National Industrialization Plan and Mining Plan that adheres to the medium- and long-term needs of the Philippines and the advancement of the industry's technology with emphasis on existing indigenous knowledge, research and development, among others. Significant revisions proposed by the bill include a change from the current export-orientation of mining to a domestic needs-based development of the industry. Consequently, the government shall provide the appropriate support and protection to Filipino corporations to further develop and increase their participation in the industry. In addition, foreign corporations will only be allowed to invest in the mineral industry in exceptional cases. The development of the mining industry will be geared towards serving the needs of the country's agrarian reform program and helping modernize Philippine agriculture.

The more significant changes proposed by the bill are as follows:

a. As a rule, all areas are closed to mining. The decision to open an area to mining shall be left to a Multi-Sectoral Minerals Council, composed largely of non-governmental organizations (NGOs) and CSOs.
b. Minerals within ancestral domains will be the collective private property of ICCs, to the exclusion of the national government.
c. Only the MGB may conduct mineral exploration.
d. Mining and mineral processing shall be limited only to Filipino citizens or corporations 60% of whose equity is owned or controlled by Filipino citizens (60:40). FTAAs will no longer be allowed.
e. Enlarging the areas closed to mining applications.
f. Maximum area allowed for mining shall not exceed 500 hectares.
g. Mining rights shall be non-transferrable.
h. Maximum term of MPSAs shall be mine life plus five years, but in no case to exceed 15 years.
i. Each and every stage of mining operation shall require mines to undergo the FPIC process.
j. Open pit mining method shall be prohibited.
k. Government share shall be equivalent to 10% of gross revenue.
l. IP royalty shall be an additional 10% of gross revenue.

The functions of the MGB remains as the scientific research institute under the DENR, including being the regulatory body of the operations of persons involved in all mining activities and working with the Multi-Sectoral Mineral Council in the monitoring of mining activities.

In addition, information and documents related to the proposals, mineral agreements, permits and mining operations shall not be considered confidential. The MGB, being the repository of such information, is mandated to grant the public access to any information in its custody.

To ensure that the Act will be implemented properly, PHP100bn is planned to be appropriated for the functioning of the MGB, MICC and the other bodies established under this Act.

The bill is currently pending with the Committee on Natural Resources. Refer to Annex F for a copy of the bill.

Act promoting small-scale mining by exempting from the payment of income and excise taxes the sale of gold pursuant to RA No. 7076 (Small-scale Mining Act) (House Bill No. 3297 and Senate Bill No. 958)

The bill provides that income derived from the sale of gold pursuant to the People's Small-scale Mining Act of 1991 to the BSP by registered small-scale miners and to accredited traders for eventual sale to the BSP shall not be included in gross income and shall be exempt from taxation. In addition, gold sold to the BSP shall be exempted from the payment of excise tax. In summary, the sale of gold by registered small-scale miners to accredited traders for eventual sale to the BSP shall enjoy the same tax treatment and privileges given to the direct sale of gold to the BSP under the NIRC. The bill was filed on 24 August 2016 in the House of Representatives by Rep. Evelina Escudero, and on 1 August 2016 in the Senate by Sen. Juan Edgardo Angara.

Oil and gas

Moratorium on oil exploration activities in SC 72 and SC 75

The DOE issued a moratorium on oil exploration activities in the West Philippine Sea, due to the disputes between China and Philippines over the area. A force majeure was released by DOE on SC 72 and SC 75 because these contract areas fall within the territorial disputed area of the West Philippine Sea, which was the subject of a United Nations (UN) arbitration process. This is effective until DOE lifts the suspension and announces when exploration activities in the said area may commence again. In July 2016, the international arbitral tribunal court ruled in favor of the Philippines, saying that China has no legal basis to claim historic rights to the majority of the West Philippine Sea. Despite this ruling, DOE has yet to lift the force majeure issued on SC 72 and SC 75. Exploration activities in the area remain on hold as the government is yet to deduce its next move.

Current House Bills in process pertain to amendments and/or abolishment of the Downstream Oil Industry Deregulation Law of 1998 and restoration of the VAT exempt status of petroleum and petroleum products. There are no other bills or regulations related to the oil and gas industry.

Coal

Act Amending the Coal Mining Development Act of 1976 (Senate Bill No. 1223)

On 25 October 2016, Sen. Joel Villanueva filed Senate Bill No. 1223 seeking to increase public share from coal proceeds, minimize the environmental impact of coal mining operations, and strengthen the role of coal operators to the development of communities. In particular, the bill proposes to lower the allowable deduction of 90% to 70% of gross proceeds, and exclude taxes and fees from the items included in operating expense that can be deducted from the gross proceeds. The bill also aims to repeal the 30% special allowance further provided after deducting all operating expenses, which will then leave the share of operators to 40% of net proceeds and exclude as well excise taxes on coal and local taxes, fee and charges from the list of incentives granted to operators. Lastly, to align with the regulatory requirements on the mining industry, the proposed amendment would require COC operators to incorporate an Environmental Protection and Enhancement Program in the operators' exploration and production programs, create a Mine Rehabilitation Fund to be used for physical and social rehabilitation of areas and communities affected by coal mining activities, and require coal mining operators to allocate 1.5% of their operating expense for programs and projects designed to improve the well-being of host communities. The bill is currently pending with the Committee on Environment and Natural Resources and with the Committee on Ways and Means.

For copies of the House Bills and Senate Bills, refer to http://www.congress.gov.ph/legisdocs/?v=bills and https://www.senate.gov.ph/lis/leg_sys.aspx?congress=17&type=bill, respectively.

B. License Allocations

Mining

License transferring or awarding procedures

The procedures for the acquisition/allocation of mining rights/licenses depend on the type of license/agreement applied for. The detailed narrative and flowchart of the license approval process is included in the second PH-EITI report.

Technical and financial criteria used

Applications for mineral agreements are open to the following:

1. Philippine citizens
2. Corporations, partnerships, associations or cooperatives organized or authorized to engage in mining, provided the entity's capital is not more than 40% foreign-owned.

Corporations that do not have more than 40% equity foreign ownership are qualified to apply for EPs, Mineral Processing Permits (MPP), and MPSAs. Applicants for EPs, Mineral Agreements and FTAAs must possess the technical and financial capability to undertake mineral resources development and must be duly registered in accordance with law.

Per DENR Memorandum Order No. 2013-1 pursuant to EO No. 79, the minimum authorized and paid-up capital requirements from mining applicants is PHP100m and PHP6.25m, respectively. With respect to an FTAA applicant, the applicant must have a minimum paid up capital of PHP500m at the time the FTAA is granted by the President and prior to the registration of the FTAA with the MGB. Under the Memorandum Order, all mining applicants with pending applications for EP, Mineral Agreements, and FTAA are required to comply with the Memorandum Order within 60 days from its effectivity. Failure of the mining applicants to comply with the Memorandum Order shall cause the denial of their mining applications as deemed appropriate by the MGB.

There were no significant changes noted on the license awarding and transferring procedures from the first and second PH-EITI report. Details on the technical and financial criteria used are also discussed in the aforementioned. A comprehensive list of licenses (EPs, MPSAs and FTAAs) are found in Annexes G to H.

Information on the recipients of the license awarded and transferred

EP

Permits Awarded

Following the completion of the "No-Go Mining Zone Map", the MGB lifted its moratorium on the issuance of EPs and FTAAs in March 2014 through DENR Administrative Order No. 2013-11 Procedural Guidelines in the Filing and Processing of Applications for Exploration Permit Pursuant to EO No. 79. The moratorium was imposed in January 2011 as the DENR ordered the MGB to review pending and inactive mining projects in the country. **Table 2** lists the EPs that were awarded subsequent to the lifting of the moratorium.

Table 2. **List of EPs awarded in 2014**

No.	Holder	Tenement No.	Location	Region	Area (Has)	Commodity	Date of Approval	Date of Expiration
1	88 Kiamba Mining and Development Corporation	EP-014-2014-XII	Maitum, Kiamba, Sarangani; and Maasim, Lake Sebu & T'boli, South Cotabato	Region XII	7,047.0000	Gold, Copper	20 August 2014	20 August 2016
2	Bunawan Mining Corporation	EP-XIII-033	Rosario, Agusan del Sur	Region XIII	677.0285	Gold	18 August 2014	18 August 2016
3	Goodearth Mining & Devt. Inc.	EXP-000021-II	Dinapigue, Isabela	Region II	1,968.0622	Nickel, Chromite and other associated mineral deposits	23 May 2014	23 May 2016

Transfers/Assignments

An EP holder can only transfer or assign his rights over the EP to another Qualified Person upon approval of the Director of MGB. For the year ended 31 December 2014, there were no EPs that were transferred or assigned.

MPSA

Transfers/Assignments

A holder of an application for or a granted EP, mineral agreement, or FTAA may transfer or assign its rights to another entity, subject to the approval of any of the MGB Director, DENR Secretary, or the President. In all instances, the transferee or assignee must likewise be qualified to hold the application or permit, with the same eligibility as its predecessor. For both applied and granted mineral agreements and FTAA, the transfer is not allowed in speculative cases. In granted agreements, the DENR requires that the transferee or assignee assumes the obligations of its predecessor under the existing agreement. It may also impose new conditions upon its approval.

Refer to Table 3 for details on the MPSAs transferred/assigned in 2014.

Table 3. **List of MPSAs transferred/assigned in 2014**

MPSA No.	Date of Transfer	Assignee	Assignor
Metallic			
Existing MPSAs			
MPSA-310-2010-XIII	8 August 2014	ASIA ALSTRON Mining and Dev't Corp.	Lamberto N. Lim
MPSA-311-2010-XIII	8 August 2014	PHIL ALSTRON Mining Corp.	Crisnorman S. Linconada
Non-Metallic			
Existing MPSAs			
MPSA-294-2009-III (Amended B)	6 March 2014	Teresa Marble Corporation	Holcim Philippines, Inc

Source: MGB

Expansions

Applications for expansion of contract areas for MPSAs should be approved by the DENR through the issuance of a DENR Order, pursuant to the pertinent provisions of DAO No. 2014-06, which further amends DAO No. 2012-07, the implementing rules and regulations of EO No. 79.

Section 7 of DAO No. 2012-07 provides that "no expansion of existing contract areas shall be allowed by the DENR Secretary unless there is an imminent and/or threatened economic disruption… as determined by the Economic Development Cabinet Cluster." Prior to the issuance of DAO No. 2014-06, a number of operating mines in the country require the expansion of their existing contracts in order to sustain their operations, as the Economic Development Cabinet Cluster, as reported to the MICC, cannot issue the required certification as there is no imminent and/or threatened economic disruption.

Thus, during the 17th meeting of the MICC on 30 May 2014, the MICC, recognizing the implication of mine closure to the economy, agreed to amend Section 7 of DAO No. 2012-07 through DAO No. 2014-06 in order to allow the expansion of contract areas of operating mines with available mineral resources/reserves, subject to the validation by the MICC and its Technical Working Group on Environmental Protection.

Operations of existing mines with dwindling resources could be expanded provided that the expansion area applied for is adjacent to the contract area or is situated within the immediate vicinity or a municipality. A Declaration of Mining Project Feasibility also needs to be submitted for the expansion areas to prove the economic viability of deposits. The new regulation applies to existing contract areas covered by MPSAs and FTAAs. The area limitation of maximum of 8,000 hectares per mining company in the province within which it operates and maximum of 16,000 hectares nationwide still applies.

Upon amendment of an MPSA, only the denomination is changed, e.g., MPSA No. 295¬2009-1 becomes MPSA No. 295-2009-I (Amended).

As of date, the following is the list of MPSAs with approved area expansion.

Table 4. **List of MPSA with approved area expansion as of 30 September 2016**

MPSA No.	Company	Original Area (hectares)	Amended Area (hectares)	Approval Date
295-2009-I (Amended)	Holcim Mining and Development Corporation (Assignment from Holcim Philippines, Inc.)	328.9000	657.8361	14 July 2015
281-2009-X (Amended)	Holcim Resources and Development Corporation (Assignment from Holcim Philippines Manufacturing Corporation)	433.4240	518.0196	14 July 2015
054-96-1X- Amended	TVI Resource Development Philippines Inc.	508.3396	1,016.6579	30 March 2016
259-2007-XIII- SMR-Amended-II	Adnama Mining Resources, Inc.	1,012.02	1,086.5043 (1st Amendment) 7,017.7143 (2nd Amendment)	24 July 2015 and 19 May 2016, respectively
250-2007-111-Amended I	Shangfil Mining and Trading Corporation	448.9048	2,508.6155	25 May 2016
009-92-XI- Amended II	Kingking Mining Corporation (Assignment from Nationwide Development Corporation)	1,656.00	3,423.1641	02 June 2016
289-2009-XI- Amended I	Core Mining Corporation	1,697.16	3,884.6978	06 June 2016
274-2008-XI- Amended II	Holcim Mining and Development Corporation	642.1537	1,406.5704 (1st Amendment) 3,865.9416 (2nd Amendment)	14 July 2015 and 15 June 2016, respectively
022-94-X- Amended I	Stagno Mining Corporation	729.00	1,149.8301	20 June 2016
263-2008-XI- Amended I	Sinophil Mining and Trading Corporation	2,364.9535	8,728.2918	24 June 2016
111-98-VII- Amended 1	Quarry Ventures Phils., Inc.	607.5	2,080.0558	27 June 2016
345-2010-IVA- Amended I	Rapid City Realty and Development Corporation	1,015.169	2,146.7319	27 June 2016
115-98-VIII- Amended I	Global Min-Met Resources, Inc.	270.6800	2,744.5305	27 June 2016

MPSA No.	Company	Original Area (hectares)	Amended Area (hectares)	Approval Date
129-98-VI- Amended B-I	Parvisgold, Inc.	4,914.46	7,996 7143	27 June 2016
315-2010-111-Amended I	Mina Tierra Gracia, Inc.	5,081.6408	7,881.627	27 June 2016
252-2007-V- Amended I	Investwell Resources, Inc.	333.1983	1,144 8878	27 June 2016

Source: MGB

Note that for 2014, there were no new MPSAs issued by the MGB. There were also no FTAAs that were awarded or assigned in 2014 based on the records by MGB.

Identified deviations from the applicable legal and regulatory framework governing license transfers and awards

There are no identified deviations with respect to the regulatory requirements that applicants need to comply in terms of license applications or granting of awards. The permit applicants undergo the necessary procedures and must submit the required documents in order for the applications to be approved.

Legal and practical barriers on comprehensive disclosure

The first PH-EITI report included a comprehensive discussion on constitutional provisions that deal with concepts of public disclosure, information and participation.

As presented in the second PH-EITI report, the more relevant laws governing public disclosure in the extractive industry are as follows:

Figure 6. **Laws governing public disclosure in the extractive industry**

Public disclosure under the Mining Law

Not confidential

- Production and sales of minerals;
- Employment;
- Royalty and tax payments (subject to Section 270 of the Tax Code);
- Metallic and non-metallic reserves; operational parameters (e.g., mining and milling capacities)
- Other data as may be agreed upon by the parties

Coal resources law

Like oil and gas contracts, coal operators are obliged to allow DOE representatives full access to their financial records for tax and other fiscal purposes. They are also obliged to furnish the DOE with all information, data, and reports that may be required.

Public disclosure under the oil and gas law

In petroleum service contracts, the contractor is also obliged to give the examiners of the BIR and the DOE full access to their financial records for tax and other fiscal purposes.

Investments law

The Investments Code declares the confidential nature of all applications and supporting documents filed under the Code. Disclosure of such information to any person is not allowed, except with the applicant's consent or on court orders.

Revenue law

Section 270 of the Tax Code provides the rule on transparency and divulgence of tax-related information. Generally, it is unlawful for a BIR officer or employee to divulge information about the business or income of any taxpayer, as well as the work and operations of any producer. The knowledge of such data must have been acquired by the officer or employee in the discharge of official duties. Disclosure of taxes paid to the BIR require the companies to accomplish required waiver forms.

TIMTA

TIMTA requires companies to submit an Annual Tax Incentive Report containing the income-based tax incentives, value-added tax and duty exemptions, deductions, credits, and exclusions from tax base being enjoyed by the companies.

Specific to the mining industry, it was noted in the second PH-EITI report that MGB maintains a list of all approved mining permits/contracts in its website and includes the following information:

1. Permittee/Contractor
2. Contact information
3. License reference number
4. Location
5. Area
6. Commodity
7. Date of approval
8. Date of expiry

However, the MGB's list does not include information about the date of application and the coordinates of the license area. It was recommended that MGB also includes these information in the register and for it to be accessible by the public via the agency's website. As a response, the MGB has designed and implemented the Mineral Industry Central Database in 2016. The database will facilitate the improvement of MGB's database to include EITI data and ensure that the information specified in the EITI reporting templates will be accessible by the public, also at the level of disaggregation required by the EITI. Information that will be available through the database include data on: (i) mining tenement; (ii) lands geology; (iii) mining technology; (iv) mineral economics; (v) mining environment and safety; (vi) metallurgical technology; and (vii) marine geology. As of date, the MGB is populating 2009 to 2012 information into the database. The encoding of prior year data is expected to be completed by 2017, and by then, data will be input into the system on a concurrent basis.

The date of application are, for the meantime, obtained from the MGB Regional Offices and are listed in Annex I. Also, coordinates of the licensed areas were lifted from the signed contracts and are presented in Annex J. The contracts are accessible as well at contracts.ph-eiti.org.

List of applicants and the bid criteria for the bidding rounds

The grantees of permits or mineral agreements have the rights over the approved exploration area and are given the right of first refusal to develop and utilize the minerals in their respective areas upon approval of a mining project's feasibility and the effectivity of new legislation on mining. However, the holders of licenses must make their respective areas operational within the prescribed period, otherwise, they will automatically lose their license.

The granting of mining rights and mining tenements over areas with known and verified mineral resources and reserves, including those owned by the national government and all expired mining tenements, shall be undertaken through competitive public bidding. In the case of an expired mining tenement, the previous holder, if qualified, may also participate in the bidding process. For expiring 25-year mining tenements, the qualified mining tenement holder which aims to renew the contract for another 25-year term shall file the pertinent mining application with the MGB not later than six months prior to its expiration. The renewed mining contract/agreement shall be subject to new terms and conditions pursuant to the laws, and rules and regulations that are existing at the time of renewal.

The MGB shall prepare the necessary competitive bid packages and formulate the proper guidelines and procedures to conduct the bidding procedure and ensure the local community's approval of the renewal. The competitive bid packages shall contain such vital technical information as technical description, geology, mineral commodities, volume/tonnage and grade of resource/reserve, assay results, feasibility study, and details of resource estimation, among others.

There are no identified list of bidders with respect to any expired mining tenements based on the latest records of MGB.

The application dates for certain MPSAs are included in Annex I. However, there remains five mining licenses the dates of which could not be retrieved or provided based on existing or available records.

Efficiency and effectiveness of these systems

The Mining Tenements Management Division of MGB receives numerous applications for mining permits/licenses which need to be processed within the required timeline including those applications that are still under appeal. However, due to the limited manpower resources available, the processing of these requests could be delayed, which may result in a backlog of pending applications from various stakeholders. Thus, we recommend that there should be an increase in manpower to ensure that applications for mining permit/licenses are processed on time. As of date, there have been no significant change on the streamlining of the process.

Summary of information on mining permits

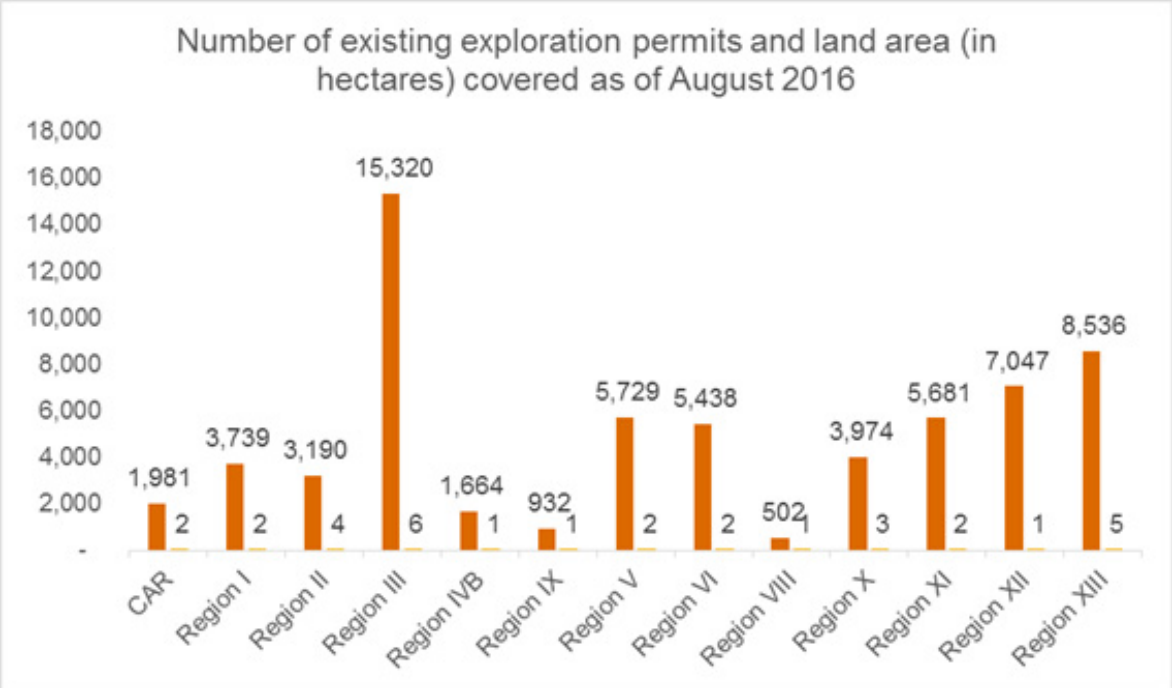
Refer to the comprehensive list of licenses (i.e. EPs, MPSAs, FTAAs) in Annexes G to H. As confirmed by the MGB, the Date of Approval indicated on the list of existing EPs/MPSAs/FTAAs/MPPs is the effective date of the respective contracts.

EPs

As of August 2016, there are 32 existing EPs covering a total land area of 67,713 hectares (2015 - 30 EPs covering 115,150.38 hectares). In addition, 14 EPs have already expired in this period.

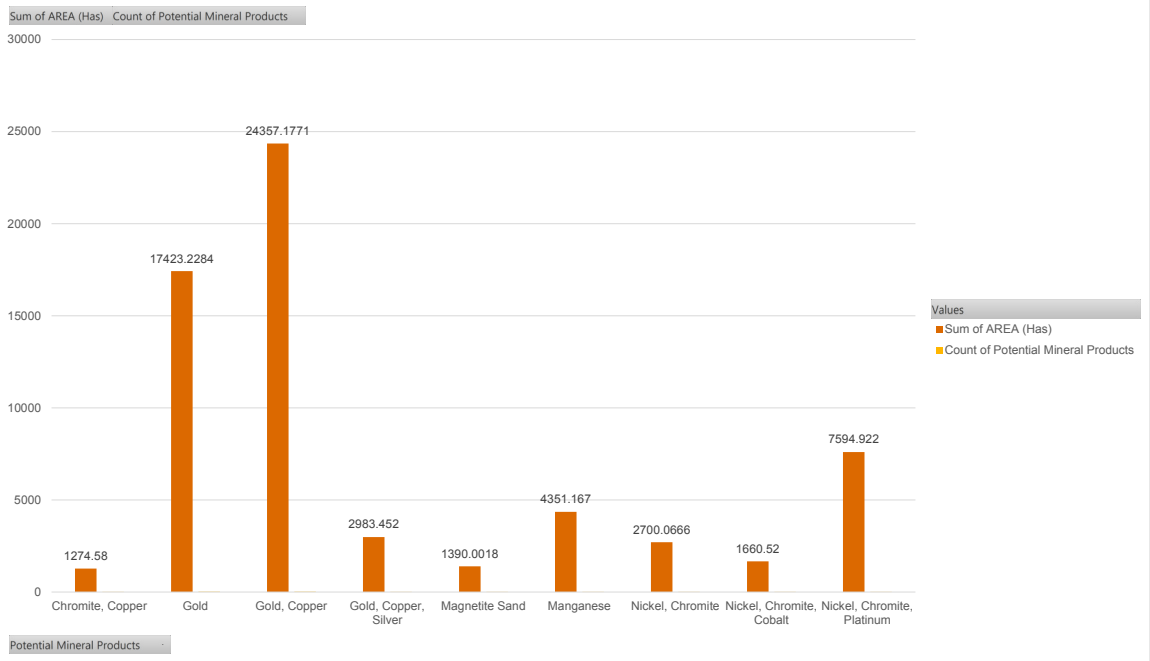
Almost all of the country's regions have existing EPs. Notable exceptions are Region IVA and VII (Cebu and Negros). Region III (Central Luzon) and Region XIII (Agusan and Surigao) have the most numbers of EPs each, with six and five projects, respectively. Majority of EPs (22 out of 32) have gold and copper as their potential commodities, covering as well the most land area (refer to following graph). Other commodities covered by EPs include chromite, silver, magnetite sand, manganese, nickel, cobalt and platinum. As of date, six EPs were granted and another six more were renewed since the mining moratorium was lifted last March 2013. 376 applications are currently pending with the MGB.

Figure 7. **Number of existing exploration permits and land area (in has.) covered as of August 2016**



Source: MGB

Figure 8. **Potential mineral products of existing EPs and corresponding hectares covered, as of August 2016**



Source: MGB

MPSAs

There are 330 awarded and existing MPSAs covering an area of 610,435 hectares (2015 - 338 MPSAs covering 601,679 hectares); 237,049 has. in Luzon; 102,245 has. in Visayas, and 273,513 has. in Mindanao. The status of each MPSA is in the table below. The complete list of MPSAs may be found in Annex H.

Table 5. **Status of MPSAs as of August 2016**

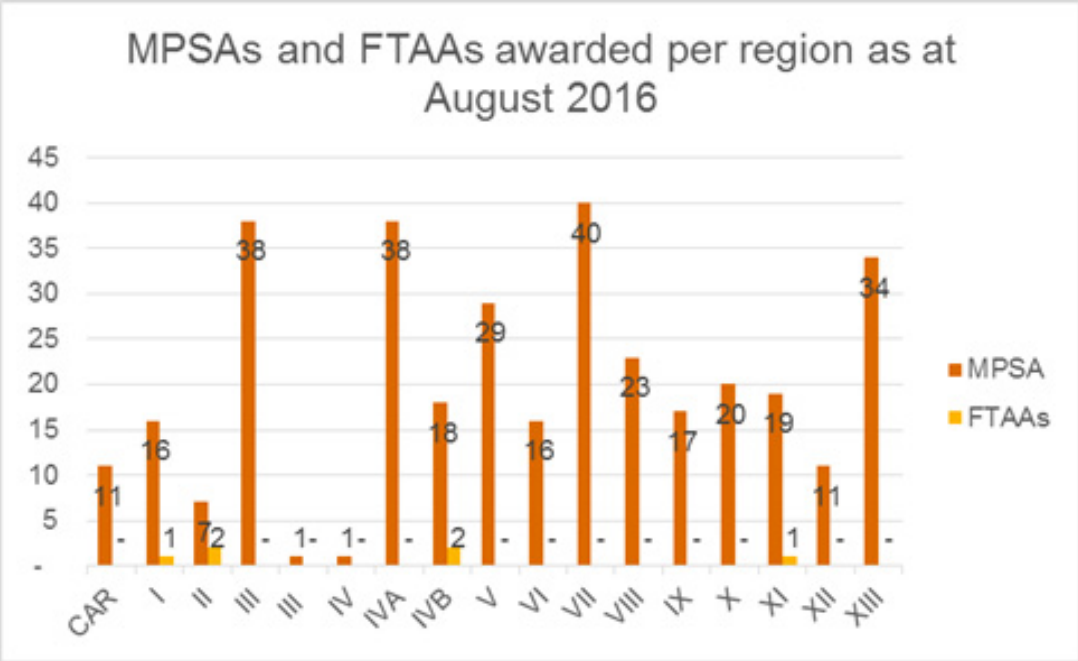
	No. of MPSAs	Area (in has.)
Existing	313	582,027.42
Expired	2	2,428.97
Cancelled with Motion for Reconsideration	9	12,771.69
Suspended	6	13,207.38
Cancelled	9	6,474.75
Total	**339**	**616,910.20**

FTAAs

As of August 2016, there are six existing FTAAs, covering a total land area of 100,136.08 hectares (2015 - 6 FTAAs covering 108,873 hectares). While there was no change in the number of existing FTAAs, the area covered by OceanaGold (Philippines), Inc. decreased from 14,187.33 has. to 12,864 has. as the company relinquished a portion of its area on 1 February 2016. This is partially offset by the increase in the area covered by Sagittarius Mines, Inc. whose area size increased from 23,571 has to 28,540 has. due to an expansion to include EP-000001-08-XI.

One of these was cancelled on 6 July 2011 arising from a decision by former President Benigno Aquino III to cancel the FTAA in consideration of the company's foreign ownership. Thus, only five are effective as of date. Of these, only the FTAAs of OceanaGold (Philippines), Inc. and FCF Minerals Corporation are operating. The rest are considered non-moving. Refer to Annex H for the complete list of existing FTAAs as of date.

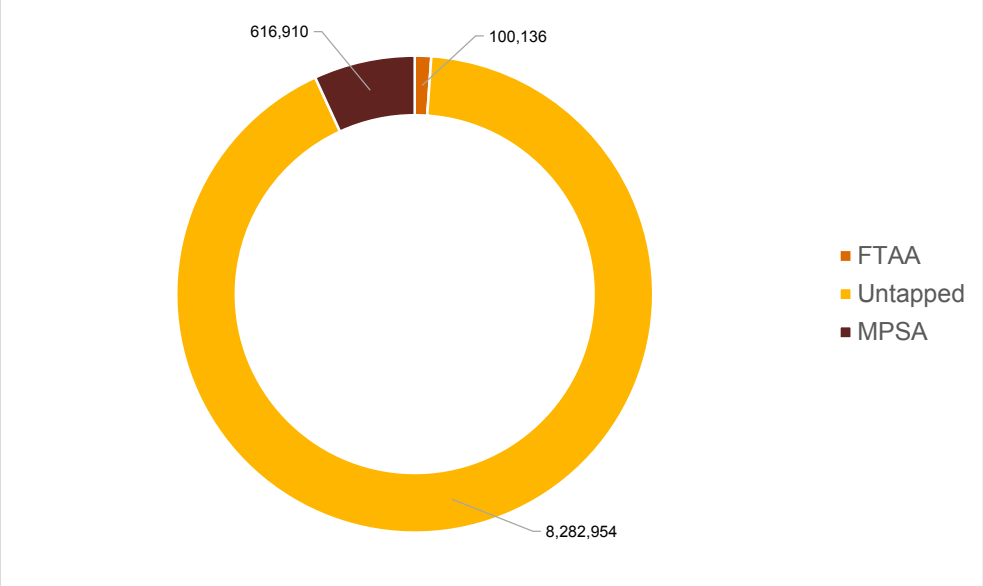
Figure 9. **Number of MPSAs and FTAAs awarded as of August 2016**



Source: MGB

Note that there were no FTAAs and MPSAs that were issued in 2014 due to the mining moratorium. There are nine million hectares of geographically prospective areas in the Philippines, according to the MGB. Of this, 92% remains untapped. As of date, it is not yet determined whether all of the 92% are within the go mining zones.

Figure 10. **Geographically prospective areas in the Philippines (in hectares)**



Source: MGB

The Philippines has 46 operating metallic mines as of December 2014. 45 mines are covered by MPSAs and one is covered by an FTAA (OceanaGold).[6] Out of these mines, more than half are

[6] The list above does not include agreements and licenses in ARMM (e.g., SR Languyan Mining Corp. in Tawi-Tawi) as these are outside the scope of DENR-MGB.

located in the Mindanao region, which are mostly nickel producers. More specifically, 23 mines are in Region XIII (CARAGA), 20 of which are nickel producers. The other four mines in Mindanao are located in Region IX (Zamboanga Peninsula) and Region XI (Southern Mindanao). 14 mines are located in Luzon, eight of which are also nickel mines. The remaining five operating mines are located in Visayas, in Region VII (Central Visayas) and Region VIII (Eastern Visayas). Table 6 provides additional details on the operating mines in the country as of December 2014.

Table 6. **List of operating metallic mines in the Philippines as of December 2014**

Mineral	Company	Project name	Mine location
Gold with Silver	(1) Lepanto Consolidated Mining Company	Victoria Gold Project	CAR
	(2) Filminera Resources Corporation	Masbate Gold Project	Region V
	(3) Johson Gold Mining Corporation	Paracale Gold Project	Region V
	(4) Apex Mining Company Inc.	Apex Maco Operation	Region XI
	(5) Philsaga Mining Corporation	Co-o Gold Project	Region XIII
	(6) Greenstone Resoures Corporation	Siana Gold Project	Region XIII
Copper with Gold	(1) OceanaGold (Philippines) Inc.	Didipio Project	Region II
Copper with Gold and Silver	(1) Philex Mining Corporation	Padcal Copper-Gold Operation	CAR
	(2) Carmen Copper Corporation	Toledo Copper Project	Region VII
	(3) TVI Resource Development Philippines, Inc.	Canatuan Mining Project	Region IX
Chromite	(1) Krominco Inc	Dinagat Chromite Project	Region XIII
	(2) Cambayas Mining Corporation	Homonhon Chromite Project	Region VIII
Iron	(1) Leyte Ironsand Corporation	Leyte Magnetite Project	Region VIII
	(2) Strong Built (Mining) Development Corporation	Leyte Iron Sand Project	Region VIII
	(3) Ore Asia Mining & Development Corporation	Camachin Iron Ore Mining Project	Region III
	(4) Investwell Resources, Incorporated	Larap Iron Project	Region V
	(5) Atro Mining - Vitali Inc.	Vitali Iron Ore Mining Project	Region IX

Mineral	Company	Project name	Mine location
Nickel	(1) Zambales Diversified Metals Corporation	Sta. Cruz Candelaria Project	Region III
	(2) BenguetCorp. Nickel Mines Inc.	Sta. Cruz Nickel Project	Region III
	(3) Rio Tuba Nickel Mining Corporation	Rio Tuba Nickel Project	Region IVB
	(4) Citinickel Mines and Development Corporation	Toronto and Pulot Mining Projects	Region IVB
	(5) Berong Nickel Corporation	Berong Nickel Project	Region IVB
	(6) SR Metals, Incorporated	Tubay Nickel-Cobalt Mining Project	Region XIII
	(7) AAM-Phil Natural Resources Exploration and Development Corporation	Dinagat Chromite Nickel Mining Project - Parcel 2B	Region XIII
	(8) Cagdianao Mining Corporation	Cagdianao Nickel Project	Region XIII
	(9) Hinatuan Mining Corporation	Tagana-an Nickel Project	Region XIII
	(10) Shuley Mine Incorporated	Nonoc Nickel Project	Region XIII
	(11) Platinum Group Metals Corporation	Cagdianao Nickel Project	Region XIII
	(12) Taganito Mining Corporation	Taganito Nickel Project	Region XIII
	(13) CTP Construction and Mining Corporation	Adlay Mining Project	Region XIII
	(14) CTP Construction and Mining Corporation	Dahican Nickel Project	Region XIII
	(15) Carrascal Nickel Corporation	Carrascal Nickel Project	Region XIII
	(16) Marcventures Mining and Development Corp.	Cantilan Nickel Project	Region XIII
	(17) Oriental Synergy Mining Corporation	Bel-at Nickel Project	Region XIII
	(18) Adnama Mining Resources Incorporated	Urbiztondo Nickel Project	Region XIII
	(19) Eramen Minerals Inc.	Sta. Cruz Nickel Project	Region III
	(20) LNL Archipelago Minerals Inc.	Guinabon Nickel Project	Region III
	(21) Sinosteel Phils. H.Y. Mining Corporation	H.Y. Nickel-Chromite Project	Region XIII
	(22) Century Peak Corporation	Casiguran Nickel Project	Region XIII
	(23) Century Peak Corporation	Esperanza Nickel Project	Region XIII
	(24) Rapu-Rapu Minerals, Inc.	Rapu-Rapu Polymetallic Project	Region V
	(25) TVI Resources Development, Inc.	Agata Nickel Laterite Project	Region XIII
	(26) Norweah Metals and Minerals Company, Inc.	Palhi Mining Project	Region XIII
	(27) Wellex Mining Corporation	Wellex Parcel 1 Nickel Mining Project	Region XIII
	(28) Libjo Mining Corporation	Libjo Nickel Laterite Mining Project	Region XIII
Total	**46 Operating Mines**		

Source: MGB

Oil and Gas

License transferring or awarding procedures

The procedures for awarding service contracts are discussed in detail in the succeeding section, Registration of Licenses.

Technical and financial criteria used

Qualifications, work program and technical documentation required for service contract application are detailed in the first and second PH-EITI report. There were no significant changes noted for this third PH-EITI report. Refer to the aforementioned for details on the technical and financial criteria used from in awarding and transferring licenses.

Information on the recipients of service contracts awarded or transferred

The requirements for the transfer of the rights and obligations in petroleum service contracts under PD No. 87, as amended, are governed by DOE Circular No. 2007-04-003. These rights and obligations cannot be transferred without the prior approval of the DOE, unless the transferee or assignee is as qualified as the transferor or assignor to enter into such a contract with the government. All requests for the transfer or assignment shall be in writing, signed by an authorized officer or representative of the service contractor and addressed to and filed with the Office of the DOE Undersecretary in charge of the Energy Resource Development Board, together with the required documents and information. This will be evaluated by the Office of the Undersecretary before submission to the Office of the DOE Secretary.

There are no service contracts awarded or transferred for the year ended 31 December 2014.

Identified deviations from the applicable legal and regulatory framework governing license transfers and awards

There are no identified deviations with respect to the regulatory requirements that applicants need to comply in terms of license applications or granting of service contract awards. The permit applicants undergo the necessary procedures and must submit the required documents in order for the applications to be approved.

Legal and practical barriers on comprehensive disclosure

As noted in the second PH-EITI report, the DOE maintains a list of SCs that includes the following information:

1. Service Contract No.
2. Name of contractor/operator
3. Effective date
4. Expiration date, including stage/sub-phase of exploration
5. Location
6. Area (in hectares)

However, we have noted that the list that can be found on the DOE website is not updated and had to be obtained directly from the DOE. Thus, the list of SCs still lacks information on the coordinates of the license area, date of application, and the commodity being produced. As noted in the second PH-EITI report, we recommend DOE to maintain a summary of information, including the data currently lacking in the system, and update the same on a regular basis (at least annually). The same updated summary should be published in DOE's website. As a response, the DOE is currently developing the Energy Data Center of the Philippines online inquiry site. Details on the same are in the section below on publicly available registers and cadaster systems.

In the meantime, the coordinates of the license areas of the service contracts are lifted from the signed service contracts and are presented in Annex K.

List of applicants and the bid criteria for the bidding rounds

In evaluating the documentation submitted by each applicant, the DOE Review and Evaluation Commiittee (REC) will assess the application based on the criteria listed in the next section on Registration of Licenses.

The DOE has received the following applications for Philippine Energy Contracting Round (PECR) 5.

Table 7. **Applications for PECR 5 (Petroleum)**

Area	Location	Acreage	Applicant
Applications			
Area 4	East Palawan	416,000 hectares	Ratio Petroleum Ltd.
Area 5	East Palawan	576, 000 hectares	Colossal Petroleum Corp.
Area 7	Recto Bank	468,000 hectares	Colossal Petroleum Corp.
Qualified for evaluation			
Area 4	East Palawan	416,000 hectares	Ratio Petroleum Ltd.
Area 5	East Palawan	576, 000 hectares	Colossal Petroleum Corp.
Area 7	Recto Bank	468,000 hectares	Colossal Petroleum Corp.

Source: DOE

However, awarding of the service contracts under PECR 5 has been experiencing delays as the DOE has been encountering problems. The contracts have been forwarded with the DoF, as the DoF needs to review and endorse the contracts for final approval by the Office of the President.

Efficiency and effectiveness of these systems

The PECR serves as a competitive auction of prospective on shore and offshore oil and gas blocks and provides a more transparent system of awarding petroleum contracts. PECR5 continues to draw interest from oil and gas operators which manifests the continued drive and commitment to discover new areas that can yield higher oil and gas production. To further enhance the process, DOE is developing an online application and monitoring for selected processes. Target completion of the project has yet to be finalized.

Summary of information on petroleum service contracts

As of 2016, there are 22 active petroleum service contracts wherein a total of 1.98 MMscf of oil was produced from January to June 2016, and 73,665 mmcsf was produced from January to August 2016.

Table 8. **List of Petroleum Service Contracts, 2014**

	Service contract no.	Name of operator	Effective date	Expiration date/ (Exploration stage sub phase (SP))	Location	Acreage (hectares)
1	SC6A (Octon)	The Philodrill Corp.	1 September 1973	28 February 2024 (Production stage)	NW Palawan	108,146.59

	Service contract no.	Name of operator	Effective date	Expiration date/ (Exploration stage sub phase (SP))	Location	Acreage (hectares)
2	SC 6B (Bonita)	The Philodrill Corp.	1 September 1973	28 February 2024 (Production stage)	NW Palawan	53,293.95
3	SC 14 (4 Blocks)	The Philodrill Corp.	17 December 1975	17 December 2025 (Production stage)	NW Palawan	19,178.88
	SC14A (Nido)					2,383.85
	SC14B Matinloc PL					15,374.30
	SC14C (Galoc)	Galoc Production Co. WLL				16,300.95
4	SC 37	PNOC EC	18 July 1990	18 July 2022 (Production stage)	Cagayan	36,000
5	SC 38	Shell Philippines Exploration BV	23 February 1989	23 February 2024 (Production Stage)	NW Palawan	83,000
6	SC 40	Forum Exploration, Inc.	19 February 1994	19 February 2029 (Production stage)	North Cebu	458,000
7	SC 44	Gas2Grid Ltd.	28 January 2004	28 July 2015 (Exploration stage SP2)	Central Cebu	75,000
8	SC 49	China International Mining and Petroleum Inc.	1 March 2005	30 Jun 2014	South Cebu	197,000
9	SC 51	Otto Energy Investments Ltd.	8 July 2005	31 July 2014 (Exploration stage SP5)	East Visayan Basin	332,000
10	SC 53	PXP Energy Corporation	8 July 2005	8 July 2014 (Exploration stage- SP2)	Onshore Mindoro	724,000
11	SC54-A	Nido Petroleum	5 August 2005	5 August 2014 (Exploration stage- SP6)	NW Palawan	87,616.15
	SC54-B	Nido Petroleum	5 August 2005	5 August 2014 (Exploration stage- SP6)	NW Palawan	314,000
		Nido Petroleum	5 August 2005	5 August 2014 (Exploration stage- SP6)	NW Palawan	
		Nido Petroleum	5 August 2005	5 August 2014 (Exploration stage- SP6)	NW Palawan	
12	SC 55	Otto Energy Investments Ltd.	5 August 2005	5 August 2013 (Exploration stage- SP4)	West Palawan	988,000
13	SC 56	Mitra Energy Ltd.	1 September 2005	1 September 2015 (Exploration stage- SP7)	Sulu Sea	430,000

	Service contract no.	Name of operator	Effective date	Expiration date/ (Exploration stage sub phase (SP))	Location	Acreage (hectares)
14	SC 57	PNOC EC	15 September 2005	15 September 2010 (Exploration stage- SP2) (SC on hold)	Calamian Block/ NW Palawan	712,000
15	SC 58	Nido Petroleum	12 January 2006	19 July 2015 (Exploration stage- SP3)	West Calamian Block, NW Palawan	1,344,000
16	SC 59	BHP Billiton	13 January 2006	13 July 2014 (Exploration stage- SP3)	West Balabac, SW Palawan	1,476,000
17	SC 63	PNOC EC	24 November 2006	24 November 2014 (Exploration stage- SP2)	SW Palawan	1,056,000
18	SC 69	Trans Asia Petroleum Corporation	7 May 2008	7 November 2013 (Exploration stage- SP3) (under request for extension)	Visayan Basin	528,000
19	SC 70	Polyard Petroleum International Co. Ltd.	28 August 2008	28 February 2014 (Exploration stage- SP1) (requesting for extension)	Cenral Luzon Basin	684,000
20	SC 72	Forum Ltd.	15 February 2010	15 August 2015 (Exploration stage- SP2)	Reed Bank	880,000
21	SC 74	PXP Energy Corporation	13 August 2013	13 February 2015 (Exploration stage- SP1)	NW Palawan	426,800
22	SC 75	PXP Energy Corporation	27 December 2013	27 December 2015 (Exploration stage- SP1)	NW Palawan	616,000

Source: DOE

Coal

License transferring or awarding procedures

The procedures for awarding coal operating contracts are discussed in detail in the succeeding section, Registration of Licenses.

Technical and financial criteria used

Qualifications, work program and technical documentation required for coal operating contract application are detailed in the first PH-EITI report. There were no significant changes noted for this third PH-EITI report. Refer to the aforementioned for details on the technical and financial criteria used in awarding and transferring licenses.

Information on the recipients of coal operating contracts awarded or transferred

PD No. 972 requires that the transfer or assignment to a Qualified Person of any right or obligation under the Coal Operating Contract needs prior approval of the DOE and that the transferor has fulfilled all his obligations under the contract. This is reiterated in the Model Contract for PECR-5 which further requires that the DOE's prior approval must be in writing and that the transferee must be a qualified person with resources and capability to continue the coal operations. Transfers or assignments during the exploration, however, can only be done if the transferee or assignee is an affiliate of the operator, or is created for the special purpose of handling the project.

There are no service contracts transferred for the year ended 31 December 2014.

Identified deviations from the applicable legal and regulatory framework governing license transfers and awards

There are no identified deviations with respect to the regulatory requirements that applicants need to comply in terms of license applications or granting of service contract awards. The permit applicants undergo the necessary procedures and must submit the required documents in order for the applications to be approved.

Legal and practical barriers on comprehensive disclosure

The DOE maintains a list of COCs that includes the following information:

1. Coal Operating Contract No.
2. Name of company
3. Award date
4. Expiration date, including stage/sub-phase of exploration
5. Location of contract area
6. Stage/sub-phase of exploration
7. Contact person and address of the contractor

However, we have noted that the list that can be found on the DOE website is not updated and had to be obtained directly from the DOE. Thus, the list of COCs still lacks information on the coordinates of the license area and date of application. Similar to the observation on DOE's information on oil and gas service contracts, we recommend DOE to maintain a summary of information, including the data currently lacking in the system, and update the same on a regular basis (at least annually). The same updated summary should be published in DOE's website. As a response, the DOE is currently developing the Energy Data Center of the Philippines online inquiry site. Details on the same are in the section below on publicly available registers and cadaster systems

In the meantime, the coordinates of the license areas of the coal operating contracts are lifted from the signed coal operating contracts and are presented in Annex X.

List of applicants and the bid criteria for the bidding rounds

In evaluating the documentation submitted by each applicant, the DOE REC will assess the application based on the criteria listed in the next section on Registration of Licenses.

PECR 5 was launched in 9 May 2014, and offered 15 prospective coal areas in Mindanao. Five companies submitted a total of nine applications for seven coal areas. On 18 December 2014, all seven coal operating contracts were awarded to the companies who have satisfactorily complied with the technical, legal and financial requirements of the DOE.

Details of the COCs awarded are as follows:

Table 9. **COCs awarded in 2014**

Area	Location	Acreage	Awardee
Area 2	Surigao del Sur	4 coal blocks/4,000 hectares	Coal Black Mining Corp.
Area 4	Agusan del Sur and Agusan del Norte	8 coal blocks/8,000 hectares	Sahi Mining Corp.
Area 5	Agusan del Sur and Agusan del Norte	7 coal blocks/7,000 hectares	Sahi Mining Corp.
Area 6	Agusan del Sur	4 coal blocks/4,000 hectares	Philsaga Mining Corp.
Area 7	Agusan del Sur	5 coal blocks/5,000 hectares	Philsaga Mining Corp.
Area 10	Zamboanga del Norte and Zamboanga Sibugay	3 coal blocks/3,000 hectares	Sahi Mining Corp.
Area 11	Zamboanga del Norte and Zamboanga Sibugay	5 coal blocks/5,000 hectares	Sahi Mining Corp.

Source: DOE

Efficiency and effectiveness of these systems

The PECR serves as a competitive auction of prospective on shore and offshore oil and gas blocks and provides a more transparent system of awarding coal operating contracts. To further enhance the process, DOE is developing an online application and monitoring for selected processes. Target completion of the project has yet to be finalized.

Summary of information on coal operating contracts

As of 2014, there are 78 active coal operating contracts that produced 8.4MT during the year.

Table 10. **List of Coal Operating Contracts, 2014**

Name of company	COC no.	Date of COC awarded - date of expiration	Location	Type of COC
Altura Mining Philippines, Inc.	182	6 February 2013	Bagamanoc, Caramoran and Panganiban, Catanduanes	Exploration
Blackstone Mineral Resources, Inc.	183	6 February 2013	Naga, Zamboanga Sibugay	Exploration
PNOC EC	184	15 February 2013	Trento, Agusan del Sur and Lingig, Surigao del Sur	Exploration
	185	15 February 2013	Buug and Malangas, Zamboanga Sibugay	Exploration
	186	15 February 2013	Imelda, Payao & Malangas, Zamboanga Sibugay	Exploration
Alco Steam Energy Corporation	187	15 February 2013	Trento, Agusan del Sur	Exploration
Mega Philippines Incorporated	188	26 February 2013	Lake Sebu, South Cotabato, Palimbang, Sultan Kudarat and Maitum, Sarangani	Exploration
Semirara Mining Corporation	189	29 April 2013	Bulalacao, Oriental Mindoro	Exploration
	190	7 July 2013	Maitum and Kiamba, Sarangani	Exploration
South Davao Development Corporation, Inc.	191	7 July 2013	San Jose and Magsaysay, Oriental Mindoro	Exploration
Empire Asia Mining Corporation	192	14 June 2013	Bislig and Lingig, Surigao del Sur	Exploration

Name of company	COC no.	Date of COC awarded - date of expiration	Location	Type of COC
Coal Black Mining Corporation	193	29 December 2014	Tandag and Tago, Surigao del Sur	Exploration
Sahi Mining Corporation	194	29 December 2014	Butuan City, Agusan del Norte and Sibagay, Agusan del Sur	Exploration
	195	29 December 2014	Butuan City, Agusan del Norte and Sibagay, Agusan del Sur	Exploration
Philsaga Mining Corporation	196	29 December 2014	Bunawan, Agusan del Sur	Exploration
	197	29 December 2014	Bunawan and Trento, Agusan del Sur	Exploration
Sahi Mining Corporation	198	29 December 2014	Godod, Zamboanga del Norte and Kabasalan, Zamboanga Sibugay	Exploration
	199	29 December 2014	Godod, Zamboanga del Norte and Kabasalan, Zamboanga Sibugay	Exploration
Semirara Mining Corporation	5	11 July 1977 - 11 July 20 2027	Semirara Island, Caluya, Antique	Development & Production
Ibalong Resources & Development Corporation	13	27 June 1978 - 27 June 2028 02 Sept. 2003 - 02 Sept. 2023	Dalaguete, Cebu	Development & Production
Adlaon Energy Development Corporation	9	14 March 1978 - 14 March 2028	Dalaguete, Cebu	Development & Production
	89	31 Aug. 1993 - 31 Aug. 2013	Compostela, Cebu	Development & Production
Benguet Corporation	83	23 May 1988 - 23 May 2011 (Request for extension)	Lianga, Marihatag & San Miguel, Surigao del Sur	Development & Production
Filipinas (Prefab) Systems, Inc.	68	1 1July 1984 - 11 July 2013	Bulalacao, Mindoro Oriental	Development & Production
	77	06 March 1987 - 06 March 2013	Imelda and Payao, Zamboanga Sibugay	Development & Production
	78	06 March 1987 - 06 March 2013	Payao, Zamboanga Sibugay	Development & Production
A Blackstone Energy Corporation	93	02 Feb. 1989 - 02 Feb. 2012	Imelda, Zamboanga Sibugay	Development & Production
D. M. Wenceslao and Associates, Inc.	116	24 June 2004 - 24 June 2024	Baculod, Gattaran and	Development & Production
	123	24 June 2004 - 24 June 2024	Iguig, Cagayan	Development & Production
Bislig Venture Construction & Development, Inc.	127	05 May 2003 - 05 May 2013	Bislig, Surigao del Sur	Development & Production
PNOC-Exploration Corporation	41	14 Aug. 1980 - 14 Aug. 2012	Malangas, Zamboanga Sibugay	Development & Production
	122	23 Dec. 2003 - 23 Dec. 2023	Cauayan, Isabela	Development & Production
	140	July 5, 2005 - Dec. 15, 2013	Cagwait & Marihatag, Surigao del Sur	Exploration
	141	July 5, 2005 - Dec. 5, 2012	Naguilian, Isabela	Exploration
Batan Coal Coporation	104	14 May 1991 - 14 May 2013	Liguan, Batan Is., Rapu-Rapu,	Development & Production
	137	26 May 2009 - 26 May 2019	Albay Batan Island, Rapu-Rapu, Albay	Development & Production

Name of company	COC no.	Date of COC awarded - date of expiration	Location	Type of COC
Lima Coal Development Corporation	125	29 May 2001 - 29 May 2021	Calanaga and San Ramon Batan Island, Rapu-Rapu, Albay	Development & Production
	153	01 April 2009 - 01 April 2011 (request for extension)	Bacon and Gubat, Sorsogon	Exploration
Daguma Agro Minerals Inc.	126	26 March 2008 - 26 March 2028	Ned, Lake Sebu, South Cotabato and Sultan Kudarat	Development & Production
SAMAJU Corporation	128	19 July 2015 (Exploration stage- SP3)	Bilbao, Batan Island, Rapu-Rapu, Albay	Development & Production
	129	02 Sept. 2003 - 02 Sept. 2023	San Ramon, Batan Island, Rapu-Rapu, Albay	Development & Production
Brixton Energy & Mining Corp.	130	05 May 2008 - 05 May 2018	Diplahan and Buug, Zamboanga Sibugay	Development & Production
Forum Cebu Coal Corporation	131	23 Feb. 2009 - 23 Feb. 2019	Dalaguete, Cebu Dalaguete, Cebu	Development & Production
First Asia Resource Mining Corp.	132	28 Aug. 2008 - 28 Aug. 2018	Balamban, Cebu	Development & Production
Sultan Energy Phils. Corporation	134	23 Feb. 2009 - 23 Feb. 2019	Lake Sebu, South Cotabato	Development & Production
SKI Energy Resources, Inc.	135	26 May 2007 - 26 May 2017	Danao City, Cebu	Development & Production
	136	26 May 2005 - 26 May 2009 (request for conversion to D/P)	Alpaco, Naga, Cebu	Exploration
Bonanza Energy Resources, Inc.	138	25 May 2009 - 25 May 2019	South Cotabato & Sultan Kudarat	Development & Production
Visayas Multi-Minerals Mining and Trading Corporation	142	05 July 2009 - 05 July 2019	Toledo City, Cebu	Development & Production
Calatrava Coal Multipurpose Cooperative	144	25 May 2006 - 25 May 2016	Calatrava, Negros Occidental	Development & Production
Great Wall Mining and Power Corporation	145	18 Dec. 2008 - 18 Dec. 2018	San Miguel & Tandag, Surigao del Sur	Development & Production
Aragorn Coal Resources, Inc.	146	05 Jan. 2007 - 05 Jan. 2010 (request for extension)	Benito Soliven & Naguilian, Isabela	Exploration
	147	05 Jan. 2007 - 05 Jan. 2010 (request for conversion to D/P)	Cataingan, Masbate	Exploration
Abacus Coal Exploration and Development Corp.	148	10 Jan. 2010 - 10 Jan. 2019	Tandag, Surigao del Sur	Development & Production
IL Rey'c Coal Mining Exploration Corp.	149	27 Aug. 2007 - 27 Aug. 2017	Danao City, Cebu	Development & Production
Guidance Management Corp.	150	28 Aug. 2008 - 28 Aug. 2010 (request for extension)	Bayawan, Negros Oriental	Exploration
	151	28 Aug. 2008 - 28 Aug. 2012	Calatrava, Negros Occidental	Exploration
DMC-Construction Equipment Resources, Inc.	154	01 Apr. 2009 - 01 April 2012	South Cotabato and Sultan Kudarat	Exploration
Lebach Mining Corp.	157	16 Sept. 2009 - 16 Sept. 2011 (request for extension)	Gubat, Sorsogon	Exploration

Name of company	COC no.	Date of COC awarded - date of expiration	Location	Type of COC
Titan Exploration & Dev. Corp.	159	16 Sept. 2009 - 16 Sept. 2013	Manay, Davao Oriental	Exploration
	166	18 Nov. 2009 - 18 Nov. 2013	Diplahan-Buug, Zamboanga Sibugay	Exploration
	167	18 Nov. 2009 - 18 Nov. 2011 (request for extension)	Diplahan, Zamboanga Sibugay	Exploration
Eoil and Gas Co., Inc.	160	26 Oct. 2009 - 26 Oct. 2011 (request for extension)	Bunawan, Agusan del Sur	Exploration
ASK Mining & Exploration Corp.	162	16 Sept. 2009 - 16 Sept. 2012	Kagwait-Marihatag, Surigao del Sur	Exploration
3Kings Sunrise Mining Corp.	165	16 Sept. 2009 - 16 Sept. 2012 (request for extension)	Carmen, Cebu	Exploration
Blackgem Resources & Energy Inc.	169	18 Nov. 2009 - 18 Nov. 2013	Tarragona, Davao Oriental	Exploration
Dell Equipment & Construction Corp.	170	18 Nov. 2009 - 18 Nov. 2013	Sarangani & South Cotabato	Exploration
Cedaphil Mining Corp.	171	24 March 2010 - 24 March 2012 (request for conversion to D/P)	Toledo City, Cebu	Exploration
Core 8 Mining Corp.	172	24 March 2010 - 24 March 2012 (request for extension)	Toledo City, Cebu	Exploration
BBB Mining and Energy Corp.	173	14 December 2011 - 14 December 2013	Asturias, Balamban, Danao & Cebu City	Exploration
BlackGem Resources and Energy, Inc.	174	14 December 2011 - 14 December 2013	Batan Island, Rapu-rapu, Albay	Exploration
BlackGem Resources and Energy, Inc.	175	14 December 2011 - 14 December 2013	Baganga, Davao Oriental	Exploration
Goodyield Resources Development, Inc.	176	14 December 2011 - 14 December 2013	Lingig, Surigao del Sur	Exploration
Gdeal Mineral Resources Co., Inc.	177	14 December 2011 - 14 December 2013	Godod, Zamboanga del Norte	Exploration
Kwangming Mineral Co. Inc.	178	14 December 2011 - 14 December 2013	Naga & Kabasalan, Zamboanga Sibugay	Exploration
SKI Energy Resources, Inc.	179	14 December 2011 - 14 December 2013	Carmen, Asturias and Catmon, Cebu	Exploration
	180	14 December 2011 - 14 December 2013	Pinamungahan and Naga, Cabu	Exploration
Timberwolves Resources, Inc.	181	14 December 2011 - 14 December 2013	Guigaquit, Surigao del Norte	Exploration

Source: DOE

C. Registration of Licenses

The term 'license' refers to any license, lease, title, permit, or concession by which the government confers on a company(ies) or individual(s) the right(s) to explore or exploit oil, gas and/or mineral resources[7]. The first PH-EITI report contains an extensive discussion of the licensing processes in the country. A condensed version with updated information is provided below.

[7] EITI Standard 2016, Section 2.3

Table 11. **Summary of licensing processes**

<table>
<tr><th></th><th>Oil and gas/Coal</th><th>Mining</th></tr>
<tr><td>System of awarding contracts</td><td>PECR, the most recent of which is PECR5</td><td>Integrated Mining Tenements Statistics Report (MTSR)</td></tr>
<tr><td>Department/ agency responsible for the system</td><td>DOE through REC</td><td>DENR through the Mining Tenements Division of MGB</td></tr>
<tr><td>Documentation requirements</td><td>• Legal documentation
• Work program documentation</td><td>• Technical documentation
• Financial documentation</td></tr>
<tr><td>Criteria</td><td>• Legal qualification - Pass or Fail*
• Work Program - 40%
• Technical qualification - 20%
• Financial qualification - 40%
<table><tr><th>Pass</th><th>Fail</th></tr><tr><td>• Business existence
• Business type
• Business jurisdiction
• Payment of application fee</td><td>• Incomplete documentation
• Invalid documents
• Submission beyond deadline
• Non-payment of application fee</td></tr></table></td><td>• Legal qualification - per requirements of RA No. 7942 and its IRR
• Work program - mandatory requirement
• Technical qualification - capacity/ track records in mining operations and environmental management
• Financial qualification - financial capability and stability to undertake the program
• Payment of required fees</td></tr>
<tr><td>Timeline</td><td>Oil and gas<table><tr><th>Status/stage</th><th>Average timeline</th></tr><tr><td>Launching of PECR</td><td>1 day</td></tr><tr><td>Pre-submission conference</td><td>1 week from launching</td></tr><tr><td>PECR application submission</td><td>1 month</td></tr><tr><td>Review of PECR applications</td><td>2 months from last day of submission of application</td></tr><tr><td>Endorsement of winning applicants</td><td>The winning applicant has 7 days from receipt of the Notice of Award to pay the processing fee.</td></tr></table>Coal<table><tr><th>Status/stage</th><th>Average timeline</th></tr><tr><td>Launching of PECR</td><td>1 day</td></tr><tr><td>Pre-submission conference</td><td>1 week from launching</td></tr><tr><td>PECR application submission</td><td>4 months</td></tr><tr><td>Review of PECR applications</td><td>2 months from last day of submission of application</td></tr></table></td><td>Varies based on the type of permit applied. Normally, it takes six months to approve/ disapprove an application based on Section 7 of DAO 2012-7.</td></tr>
<tr><td>Approval of service and operating contracts</td><td>DOE Secretary based on winning applicants endorsed by the REC</td><td>President, DENR Secretary or Regional Directors depending on the type permit acquired.</td></tr>
</table>

The websites of DOE and MGB include additional information on licensing at www.doe.gov.ph and www.mgb.gov.ph, respectively.

Licensing system for the extractive industry

Licensing systems, including types of agreements, permits, and specific requirements, for oil and gas, mining and coal are comprehensively discussed in the first and second PH-EITI report. There were no significant changes in the requirements in 2014. An outline of the significant points in the licensing process for each of the industry is presented below.

A. Mining

1. Areas open and closed to mining

The Philippine Mining Act of 1995 and its IRRs enumerate the areas that are open and not open to mining applications. A more comprehensive list of areas closed to mining, also called No-Go Zones, is provided under EO No. 79 (2012).

2. Types of agreements, permits, and their specific requirements

The requirements and procedures for obtaining the mine permits and agreements slightly vary depending on the type of permit or agreement applied for, whether EP, mineral agreement (MPSA, JVA or CA), or FTAA. Detailed information on the specific requirements may be found in the first PH-EITI report.

3. Procedure for approval

The procedure of approval for the different mining permits are summarized by the figures below:

Figure 11. **Approval procedure for EPs**

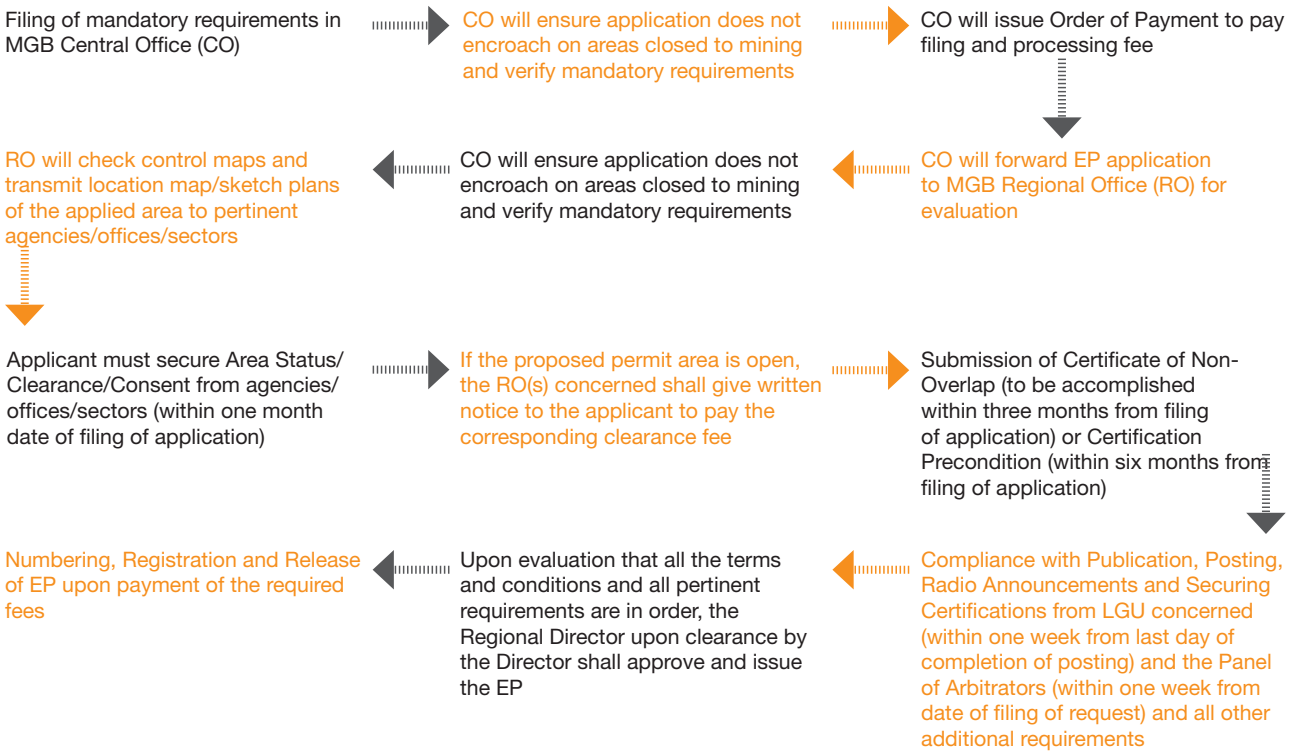


Figure 12. **Approval procedure for Mineral Agreements**

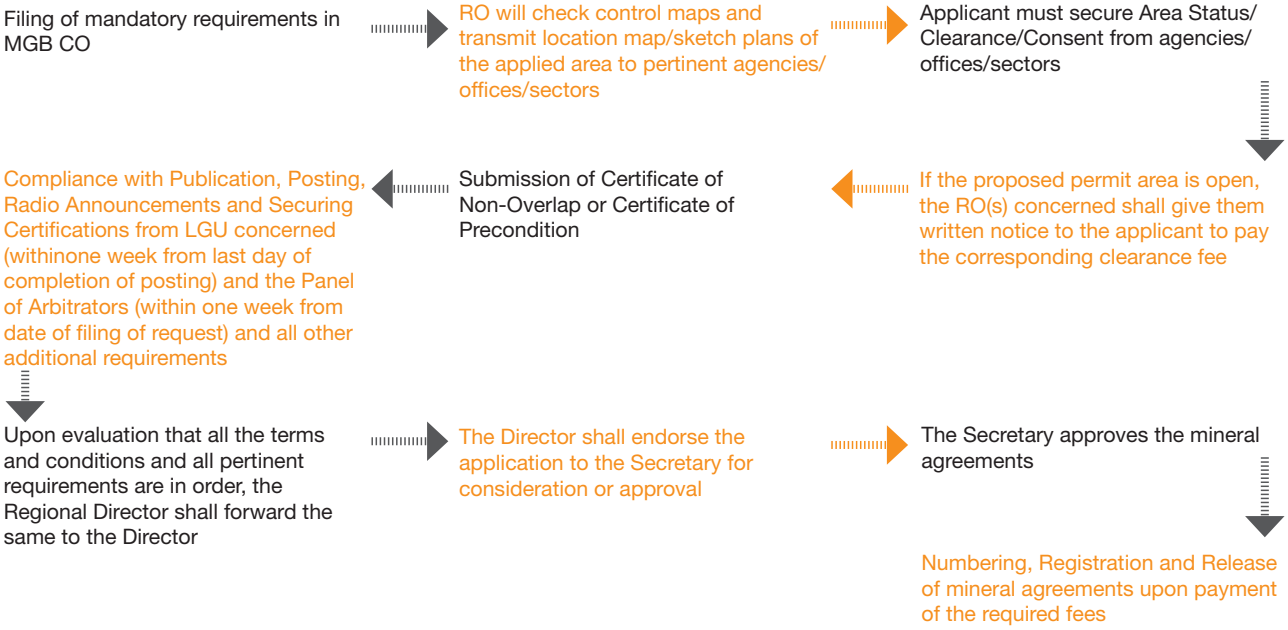
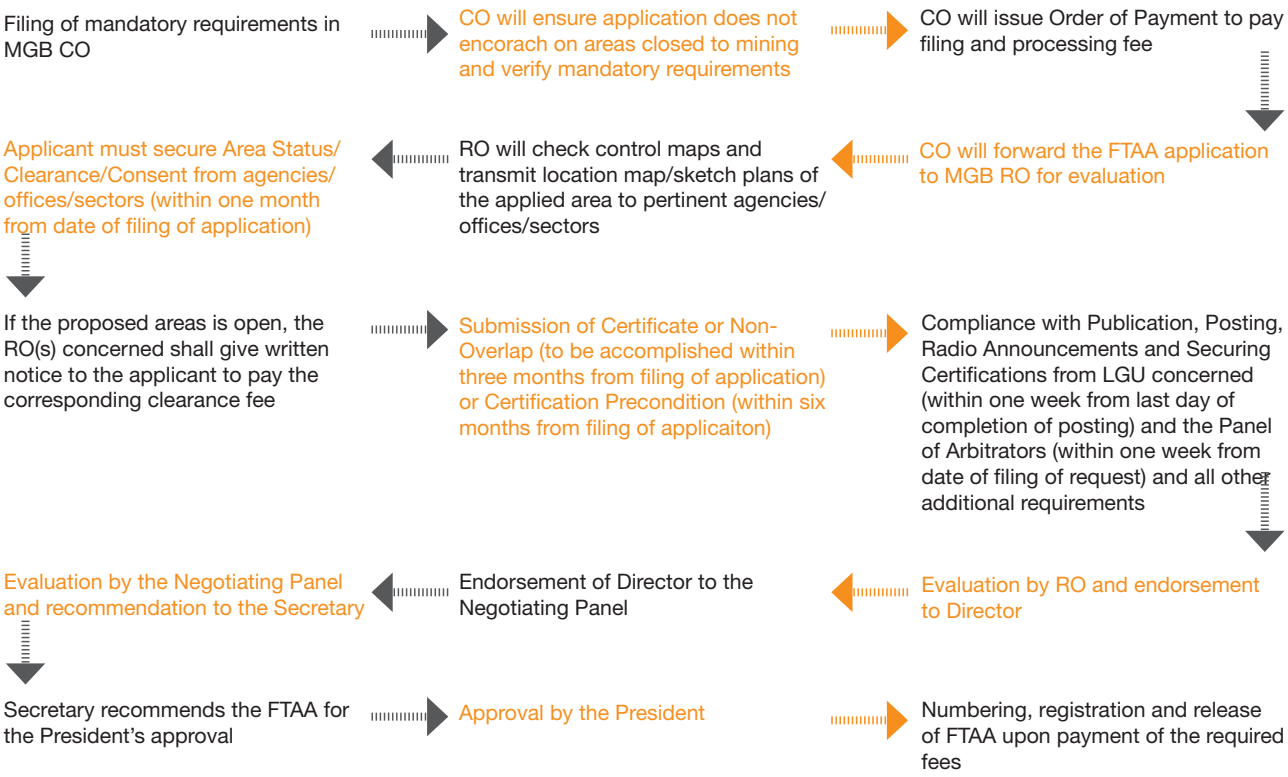


Figure 13. **Approval procedure for FTAAs**



B. Oil and gas

1. Types of agreements, permits, and their specific requirements

License requirements include the following:

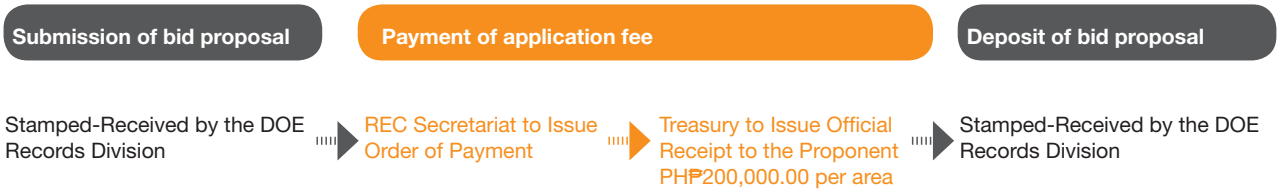
- A joint venture agreement
- Legal, technical, and financial documents
- A non-refundable application fee of PHP200,000 (approx. US$4,735) per area
- An information sheet showing a summary of the application, work program documentation, geological and geophysical evaluation of the contract area applied for, and the economics and development concepts for possible petroleum discoveries.

Detailed information on the specific requirements can be found in the first PH-EITI report.

2. Procedure for approval

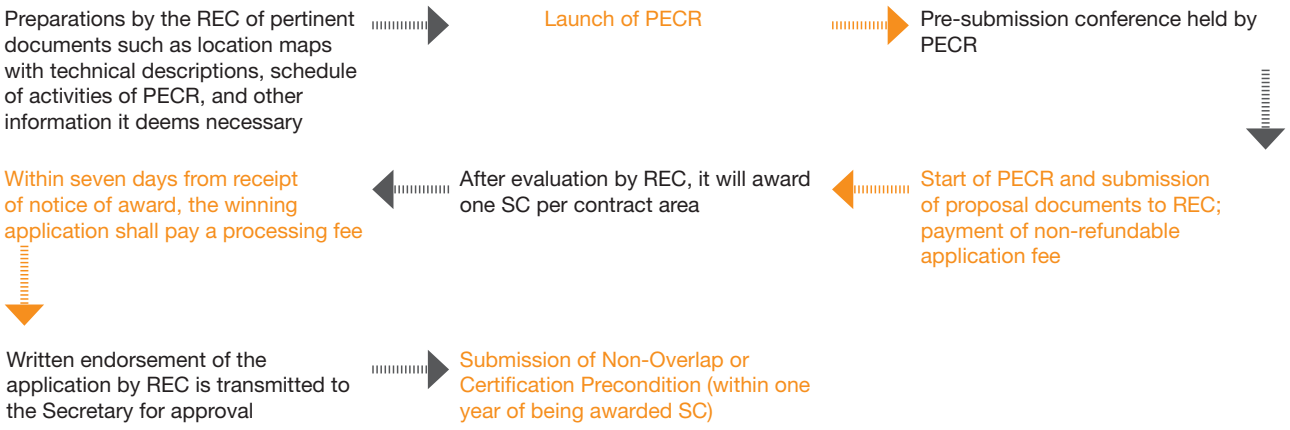
The procedure of approval for DOE licenses and for petroleum service contracts are summarized by the figures below:

Figure 14. **DOE license approval process**



Note: To be facilitated by Energy Resource Development Bureau – Office of the Directory/Petroleum Resources Development Division

Figure 15. **Petroleum service contract approval process**



C. Coal

1. Types of agreements, permits, and their specific requirements

PECR requirements include PECR documents which contain a description of available data and the prospect of coal resources in each area include, among others:

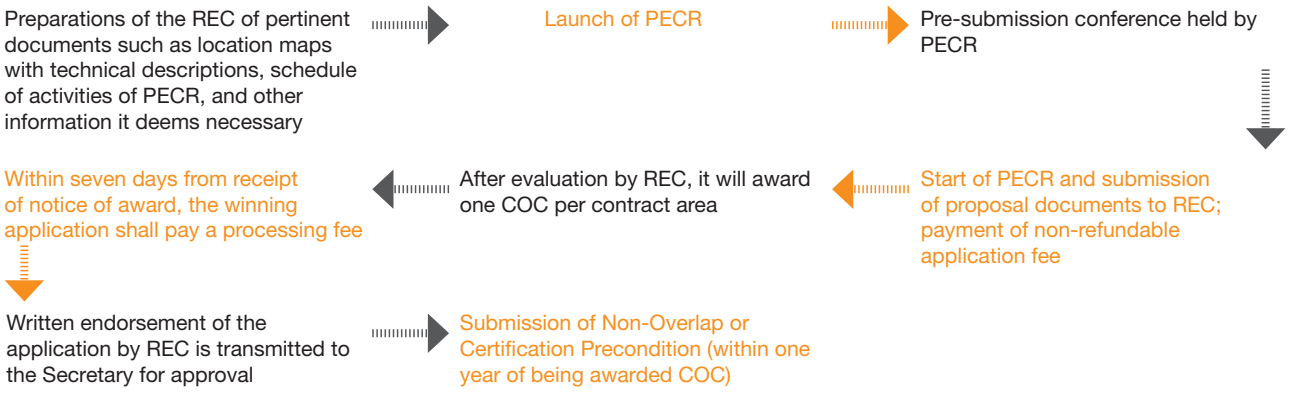
a. Location map and technical description of the areas being offered during the PECR
b. Schedule of activities for the PECR
c. Such other information as the REC may deem appropriate.

Detailed information on the specific requirements can be found in the first PH-EITI report.

2. Procedure for approval

The same procedures of review and evaluation are observed by the REC and DOE for petroleum and coal resources. The procedure for the approval of coal operating service contracts is summarized by the figure below:

Figure 16. **Coal operating contract approval process**



Reference to publicly available register and cadaster systems

Information on licenses and license holders are found on the websites of MGB and DOE.

Mining licenses and license holders can be found in www.mgb.gov.ph/2015-05-13-01-44-56/2015-05-13-01-46-18/2015-06-03-03-42-49. In this link, the following information are provided by the MGB:

- List of approved mining permits and contracts (including MPSAs, FTAAs, MPPs, Industrial Sand and Gravel Permits (ISAG/IPs), EPs, and lease contracts). The lists are updated on a monthly basis
- List of applications for MPSAs, ISAG/IPs, EPs and FTAAs
- List of mining applications in regional offices
- Mining tenement maps per region

Coordinates of the licensed areas were lifted from the signed contracts and are presented in Annex J. The contracts are also accessible at contracts.ph-eiti.org.

DOE is currently developing the Energy Data Center of the Philippines (EDCP) online inquiry site, a virtual storage facility for energy data and information involving energy exploration and development in the Philippines. The EDCP includes information on DOE licenses and license holders. (Link: https://www.doe.gov.ph/energy-data-center-philippines-edcp)

In the meantime, the DOE's EDCP is a storage facility for data and information generated and used by both the government and private sectors involved in energy exploration and development in the Philippines. The center has more than 120,000 analog and about 15,000 digital data holdings.

Other information included in the DOE website are as follows:

Oil and gas: List of petroleum service contracts. The list includes the service contract no., name of the contractor, effective date, expiration date and location (http://beta.doe.gov.ph/sites/default/files/pdf/pecr5/list_of_scac.pdf)

Coal: List of existing coal operating contract holders. The list includes the name of the contract holder, date of COC award and expiration, location of COC area and type of COC: http://beta.doe.gov.ph/sites/default/files/pdf/energy_statistics/List%20of%20Updated%20COC%20Holders.pdf

As with the MGB, coordinates of the service contracts were lifted from the signed contracts and are presented in Annex K. The contracts are accessible at contract.ph-eiti.org.

D. Contracts

Extractive contracts in the Philippines contain standard provisions that specify the obligations of the parties, terms and conditions, and any additional privileges. The first PH-EITI report provided a detailed discussion on the national government's policy on the disclosure of contracts and licenses that govern the exploitation of oil, gas, and minerals.

In 2015, PH-EITI launched an open database of mining, oil and gas contracts in the Philippines, where contracts of all companies participating in the Philippine EITI process are disclosed. These contracts and their supporting documents may be accessed at contracts.ph-eiti.org.

The contracts and production sharing agreements granted by/entered into by the government for the exploration of mineral, petroleum and coal resources have been discussed thoroughly in the previous sections. Full text of these contracts are provided in Annexes L to N.

Contracts with Indigenous Peoples

Companies operating in ancestral domains have additional obligations to IP communities within their area of operations. Among the additional obligations are the payment of IP royalties and observance of procedures to obtain the IPs' free and prior informed consent to ensure that the IPs in the area have been sufficiently consulted and have consented to the conduct of extractive activities within their ancestral domain. These obligations are documented in the memorandum of agreement signed and agreed with the different ICCs/IPs.

Of the 31 large-scale metallic mining companies covered by this report, 15 are operating within the ancestral lands of IPs. Refer to the table below for the list of the companies operating in ancestral domains as of December 2014.

Table 12. **List of mining companies operating within ancestral domains covered in Chapter 2 of this Report as of December 2014**

Region	IP	Company
CAR	Ibaloi/Kankana-ey	Philex Mining Corporation
IV-B	Palaw'an	Rio Tuba Nickel Mining Corp.

Region	IP	Company
IV-B	Tagbanua/Palawano	Citinickel Mines & Development Corporation
IV-B	Tagbanua	Berong Nickel Corporation
IX	Subanon	TVI Resource Development Philippines, Inc.
IX	Mansaka	Apex Mining Company
XIII	Mamanwa	Taganito Mining Corporation
XIII	Manobo	Philsaga Mining Corp.
XIII	Mamanwa and Manobo	SR Metals, Inc.
XIII	Mamanwa and Manobo	TVI Resource Development Philippines, Inc. (Contractor: Minimax Mineral Exploration Corporation)
XIII	Mamanwa and Manobo	Marcventures Mining and Development Corp.
XIII	Manobo	Carrascal Nickel Corporation
XIII	Mamanwa	Adnama Mining Resources, Incorporated (Assignor: Oriental Synergy Mining Corp.)
XIII	Mamanwa	Platinum Group Metals Corporation (Contractor: Surigao Integrated Resources Corporation)
XIII	Mamanwa	Greenstone Resources Corporation

Source: NCIP

The relevant IP processes, including the Free Prior and Consent (FPIC) concept, have been described in the first PH-EITI report, while updates are included in detail in *Section V, Other Information*, under Procedures as to and Treatment of Extractive Operations in Ancestral Domains. FPIC is the consensus of all members of the IPs to be determined in accordance with their respective customary laws and practices.

E. Beneficial ownership

The Securities Regulation Code of the Philippines (SRC) was enacted to regulate the trading of securities in the market. SRC also ensures the protection of the participating investors who are considered beneficial owners of equity securities like shares of stock of a corporation and debt securities (e.g., bonds, banknotes). SRC Section 3 defines a beneficial owner or beneficial ownership as any person who, directly or indirectly, through any contract, arrangement, understanding, relationship or otherwise, has or shares voting power (which includes the power to vote or to direct the voting of such security) and/or investment returns power (which includes the power to dispose of or direct the disposition of such security) provided, however, that this person has an indirect beneficial ownership interest in any security which can be classified as such. All securities of the same class beneficially owned by a person shall be aggregated in calculating the number of shares beneficially owned by such person.

However, the MSG is still finalizing its definition of beneficial owner in the context of the PH-EITI report, as required by the EITI Standards, and in consideration of RA No. 10173, also known as the Data Privacy Act of 2012. The National Privacy Commission had issued the IRR for the Data Privacy Act on 30 August 2016, which sets out the specific rules and measures to protect the personal information collected both by the government and the private sector in the Philippines. The implementing rules covered data privacy principles, lawful processing of personal data, security measures for protection of personal data, and security of sensitive personal information in the government. Personal data, as defined by the Data Privacy Act, covers the information required to be disclosed by the EITI Standards, such as the national identity number, date of birth and residential or service address.

In addition to the challenge presented by laws on confidentiality, the EITI standards require disclosure of beneficial ownership on a per individual level. Examination of the General Information Sheet (GIS) submitted by companies to the SEC shows that corporations are usually owned by such individuals and by other corporations. Thus, determining the individual owners of a particular company would entail looking into several GIS, in order to determine the individual owners of

the corporate shareholders. As the country moves towards compliance for this EITI requirement, a roadmap was developed by the MSG that would address the definition of beneficial ownership and the threshold or percentage of ownership to be considered material, spanning a period of four years. Details of the roadmap can be found in Annex V and in the following link: http://ph-eiti.org/Resources/#/Work-Plan-and-BO-Roadmap

Publicly available register of the beneficial owners

Only publicly-listed companies are required by the SEC to submit a list of their beneficial owners (PSE Disclosure Form POR-1 Public Ownership Report). Of the companies in scope, only three (3) are publicly-listed: Apex Mining Company, Inc., Lepanto Consolidated Mining Company, and Philex Mining Corporation. These companies are listed with the Philippine Stock Exchange (PSE). Details on the PSE and stock exchange filings can be found on http://edge.pse.com.ph.

However, all domestic stock corporations are required to submit their General Information Sheet (GIS) to the SEC on a yearly basis. The GIS includes information on a company's stockholders, such as name, nationality, current residential address, Tax Identification No. (TIN), number of shares subscribed and percentage of ownership. The GIS should be certified and sworn to by the corporate secretary, or by the president, or any duly authorized officer of the corporation. Copies of the GIS are available and can be downloaded from the SEC website for a service fee. For the GIS of EITI participating entities, refer to the following link: http://ph-eiti.org/Resources/#/GIS

The SEC General accountant gave a presentation during the 37th MSG meeting held on 4 November 2016. Details of this can be found on *Section V, Other Information*, under Narrative of Special reports under MSG Meetings.

F. State participation in the extractive industries

Legal Framework

There are two government-owned and controlled corporations (GOCCs) in the Philippine extractive sector: PNOC EC for the oil and gas industry and Philippine Mining Development Council (PMDC) for the mining sector.

GOCC refers to any agency organized as stock or non-stock corporation vested with functions relating to public needs whether governmental or proprietary in nature, and owned by the Government of the Philippines directly or through its instrumentalities either wholly, or where applicable in the case of stock corporations, to the extent of at least a majority of its outstanding capital. GOCCs, by definition, are considered state-owned enterprises. A more detailed discussion on GOCCs can be found on the second PH-EITI report, including information on the prevailing rules and practices covering the financial relationship between the government and these GOCCs.

Table 13. **Contractual and fiscal information of GOCCs in the extractive industries**

	PNOC EC	PMDC
Payments made to the government	PHP1,179,711,316	PHP27,985,893
Contract or arrangement involving exchange of goods or services	None	None
Transfer of funds, earnings, reinvestment, and third party financing	Other than the transfer of funds through dividend payment and loans, there are no other fund arrangements with the government or third party.	

	PNOC EC	PMDC
Terms attached to equity stake, including level of responsibility to cover expenses at various phases of the project cycle	PNOC EC covers expenses up to the extent of their equity share/ interest in the service contracts or depending on the agreement with partners where the latter may cover all expenses up to a certain phase of operations. Refer to Table 15 for the details of equity share of PNOC EC in petroleum service contracts.	All expenses for the projects are covered by the partner firms (i.e., mining companies) of PMDC.
Source of revenue	Malampaya project and other operating service contracts	Commitment fees and royalty fees
Required dividends to be remitted to the government	• At least 50% of its annual net earnings • Other earnings are utilized for the day- to-day operations	• At least 50% of its annual net earnings • Other earnings are utilized for the day- to-day operations
Actual dividend declaration in 2014	PNOC EC directly remitted an amount of PHP1.5bn to the BTr from dividends arising from the 2014 earnings of PNOC.	None
Payments made to finance/ fund social services, public infrastructure, fuel subsidies and national debt	Social performance programs provided to host communities. No public infrastructure or fuel subsidies.	
Change in ownership	None	None
Loans/borrowings extended from the national government or department agencies	None	Loans from National Development Corporation (NDC) amounting to PHP89.4m.
Loans or loan guarantees to mining, oil and gas companies operating within the country	None	None
Quasi-fiscal expenditures	There are no quasi-fiscal expenditures or activities during 2014.	

PNOC EC

The Philippine Government, through PNOC EC, owns a 10% stake in the upstream component of SC 38, the Malampaya Gas Project.

PNOC EC, under PD No. 334 dated 9 November 1973, was incorporated on 20 April 1976 and is mandated by the government through the DOE to take the lead in the exploration, development and production of the country's oil, gas and coal resources.

PNOC EC has a contributed capital of PHP2.02bn as of 31 December 2014. 99.79% of the total share capital is owned by the PNOC and the remaining 0.21% is owned by public stockholders.

The funds of PNOC EC are derived from its share in the Malampaya Project and other operating service contracts. The company did not secure any loans from the government in 2014.

On 17 February 2014, PNOC EC declared cash dividends amounting to PHP3.007bn arising from its 2013 accumulated earnings. These were subsequently paid out on 5 March 2014.

While not mandated by law to provide social services, whether on a national level or to the host communities, PNOC EC conducts social performance programs to the host communities of its existing contracts. It did not participate in any public infrastructure works or fuel subsidies in 2013 and 2014. The projects initiated by PNOC EC are intended to provide sustainable benefits to the host communities and promote a partnership between the company and the stakeholders in addressing possible issues ensuing from its operations. The company's corporate social responsibility (CSR) activities for 2014 are summarized below:

Table 14. **PNOC EC CSR activities in 2014**

Area/location	Social program
Batangas	Disaster Management Training Program conducted in Mabini, Batangas on September 2014
	Teacher Training Program
Cebu	Free circumcision program in Naga, Cebu
Zamboanga Sibugay	Medical-Dental Mission on August 2014
Isabela	Information, Education, and Communications campaign for the area affected by its COC 122 Project
	"Kaagapay Para sa Karunungan," a scholarship programs for 35 high-school and college students
	Water-sealed toilets for 10 families in the municipality of Benito Soliven

Source: PNOC EC

PNOC EC currently has oil and gas exploration and development rights through eight SCs with the DOE in areas throughout the Philippines. PNOC EC has operating ownership in four of the SCs, namely SC 63 East Sabina, SC 37 Cagayan Basin, SC 47 Offshore Mindoro and SC 59 West Balacbac (after BHP Billiton advised PNOC EC of its withdrawal in 2013). PNOC EC is also a non-operating partner in four additional SCs, namely SC 38 Malampaya Gas Project, SC 57 Calamian, SC 58 West Calamian, and SC-75 Northwest Palawan (interest acquired in 2014). SC 38, the Malampaya Gas Project, in which PNOC EC has a 10% participating interest, is the Philippines' largest upstream energy infrastructure project. Commercial gas and condensate production at SC 38 started in January 2002 and SPEX is the current operator.

In 2014, the Malampaya Gas Project sold 125.89 billion standard cubic feet of gas and 4.41 million barrels of condensate. These results were higher than those of 2013, at 119.39 billion standard cubic feet and 3.821 million barrels, respectively. The Malampaya Gas Project is jointly owned by PNOC EC (10%), SPEX (45%) and Chevron Malampaya LLC (45%) (also referred to as the Consortium). SPEX, being the operator of the Consortium, performs monthly calculation of cost recovery and revenue allocation, after which it disburses the share of PNOC EC and Chevron Malampaya to DOE. PNOC EC records its 10% participating interest in the Malampaya Gas Project as part of its net income. PNOC EC also declares and pays dividends to the national government based on its annual net earnings.

Interests acquired in 2014

PNOC EC holds 35% interest in the SC 75 Northwest Palawan block, with Philex Petroleum (operator) holding 50% and PetroEnergy with the remaining 15%. It is located west of SC 58 West Calamian and north of SC 63 East Sabina and covers an area of 10,560 sq. km. in the offshore Northwest Palawan Basin. Details of all existing SCs and the corresponding percentage of PNOC EC ownership are shown in the succeeding table.

Table 15. **Equity share of PNOC EC in petroleum service contracts**

Contract area	PNOC EC ownership/ partnership interest	Operator	Acreage (in sq. km.)
SC 37, Cagayan Basin	100%	PNOC EC	360
SC 38, Malampaya Gas Project	10%	SPEX	830
SC 47, Offshore Mindoro	97%	PNOC EC	10,480
SC 57, Calamian	28%	China National Offshore Oil Company International Limited	7,200
SC 58, West Calamian	50%	Nido Petroleum Philippines Pty. Ltd.	13,440
SC 59, West Balabac	100%	PNOC EC	14,760

Contract area	PNOC EC ownership/ partnership interest	Operator	Acreage (in sq. km.)
SC 63, East Sabina	50%	PNOC EC	10,560
SC 75, Northwest Palawan Basin	35%	Philex Petroleum	6,160

Source: PNOC EC

Additionally, PNOC EC holds six COCs, namely: COC 41 (Malangas), COC 122 (Isabela), COC 141 (Isabela), COC 184 (Agusan del Sur), COC 185 (Buug-Malangas) and COC 186 (Diplahan-Imelda). As part of its coal business, the company also trades coal from other sources through its four (4) coal terminals located in Manila, Malangas (in Zamboanga SIbugay), Batangas and Cebu. Total coal production from COC 41 in 2014 amounted to 63.16 thousand metric tons, coming directly from the production of small-scale coal miners, while the related direct sales volume was registered at 199.16 thousand metric tons. PNOC EC holds 100% stakes in all of its COCs.

Aside from the coal business, PNOC EC is also into international oil trading, supplying petroleum products to other countries. In 2014, PNOC EC delivered a total of 545.81 thousand metric tons of petroleum products to Bangladesh Petroleum Corporation and PT Pertamina Energy Services in Indonesia.

PNOC EC likewise owns and operates a private commercial port - the Energy Supply Base – in Mabini, Batangas which provides berthing, cargo handling, storage and warehousing facilities to its customers.

PNOC EC neither requests nor requires the exchange of goods or services with its joint venture partners.

PMDC

PMDC, formerly called Natural Resources Mining Development Corporation (NRMDC), is a wholly-owned and controlled government corporation. It was registered with the SEC in 2003 pursuant to a Memorandum of the President of the Philippines dated 9 April 2003. The PMDC was organized primarily to undertake the development, promotion and management of various mining projects classified into Mineral Reservations, Privatization Management Office Assets, and Cancelled Tenements. The nature of these mining projects was discussed in detail in the first PH-EITI report.

Being a GOCC, PMDC was attached to the DENR. Pursuant to DENR Administrative Order No. 2003-38 and by virtue of a Memorandum of Agreement between and among the DENR, PMDC and NRDC, PMDC was designated/appointed as the new implementing arm of the DENR in undertaking the mining and mineral processing operations in the 8,100-hectare Diwalwal Mineral Reservation located in the municipality of Monkayo, Compostela Valley Province. It was specifically tasked by the Philippine government to implement the program of putting up a world class mine in Diwalwal. The company was created for the purpose of, among others, addressing the environmental, health, social and economic well being of the occupants of the area, and to rationalize the mining and mineral processing operations in the reservation for greater efficiency, and to provide for adequate environmental protection and mine rehabilitation measures. As of 31 December 2014, PMDC had an authorized and paid up capital of PHP125m, 44% of which are held by the DENR-Natural Resources Development Corporation (NRDC), 36% from the PNOC EC, and 20% from the National Development Corporation (NDC). PMDC neither divested nor changed its equity standing since its setup in 2003.

PMDC primarily derives its revenues from commitment and royalty fees. Commitment fees from the awarded mining tenements represent payment for the privilege to explore/study the potential of the mineral area and account for less than 1% of its total revenue in 2014. For 2014, the entire amount of PHP1,188,000 of commitment fees was received from Filipinas Systems, Inc., a project operator. The rest of the company's revenue is earned from royalties from the Dinagat Nickel-Chromite Project. There are no royalty fees earned from PMDC's other projects as these are still in the exploration stage.

Table 16. **PMDC Revenues in 2013 and 2014**

Source of revenues	2014	2013
Royalty Fees - Dinagat Nickel and Chromite Project	PHP134,458,778	PHP125,688,674
Commitment Fees - Mining Tenements	1,188,000	4,892,857

Source: PMDC

A detailed discussion on the processes on projects, permits and fees of PMDC are included in the second PH-EITI report.

No dividends were declared in 2013 and 2014 as PMDC was capital deficient as of said periods.

PMDC has continued to implement its CSR agenda in 2014, focusing on supporting the communities affected by its mining operations. Refer to the summary below for the activities and services that the company has provided its neighboring communities in 2014.

Table 17. **PMDC CSR activities in 2014**

Area/location	Social program
Compostela Valley	Medical and dental services, including provision of medical supplies
	Provision of school supplies to day-care pupils and to 400 grade school pupils
	Continuing food services
	Midwifery services in Mt. Diwata Health Center
	Food assistance support to the local community health center, LGUs, and the soldiers and police officers securing the area
	Agro-Reforestation Program within the Lake Leonard Watershed, Maco and Diwalwal
Dinagat Islands	Provision of school supplies to 400 grade school pupils
	Medicines and vitamins for municipalities of Loreto and Basilisa
Kalinga	Medicines and vitamins for the municipality of Pasil

Source: PMDC

PMDC is financially independent from the government, receiving neither guarantees nor concessions since its inception. Moreover, its financial statements are audited by the COA.

Although financially independent from the government, PMDC has an existing loan from NDC, a GOCC. The balance of the loan as of 31 December 2014 amounts to PHP89.4m (2013 - PHP97.8m).

The amount payable in 2013 to NDC is composed of two PHP25m loans granted in August 2005 and November 2006, respectively, and the interest as of December 2013 totaling PHP247.8m. PMDC and NDC managements have agreed on 28 May 2013 to restructure the loan such that PMDC has ten years to settle the revised loan by fixed monthly payments of PHP21,402,687, with a 12% annual interest rate, with the payments commencing in July 2013 up to June 2023. Subsequent to the settlement of the revised loan balance of PHP297.8m, PMDC has 39 months (or 3.25 years) to settle the accrued penalties on the original loans worth PHP254.6m. Payments will be made monthly in the amount of PHP21.4m commencing in July 2023 (one month after the completion of the revised loan) up to June 2026.

The said revised loan agreement was formally signed late January 2014. Payments made by PMDC to NDC in 2014 are in accordance with the agreed upon loan repayment schedule, amounting to a total of PHP16.8m in principal.

PMDC has no additional projects for 2014. Of the 28 awarded projects, two are under operational stage: the Dinagat Nickel Chromite Parcel 1 (Loreto) and Parcel 2B (Basilisa area), while the remaining 24 projects are in active exploration status and two projects are having technical issues and are under litigation.

Table 18. **Summary of PMDC Projects for 2014**

No	Project	Commodity	Location	Operator	Stage of mining	Project status as of September 2015
1	Hernani	Chromite	Gen. MacArthur, Eastern Samar	Masada Resources & Mining Corp. (MRMC)	Exploration	Operator is still in the process of completing the requirements for filing the Declaration of Mining Project Feasibility (DMPF) of the project. PMDC has recently reviewed the submitted Feasibility Study, and revisions have been recommended. Operator is still in negotiations with the LGU in order to secure endorsement of the project. The said endorsement is one of the requirements in the filing of the DMPF.
2	Homonhon	Chromite	Homonhon, Guiuan, Eastern Samar	Mt. Sinai Mining Exploration & Devt Corp. (Mt. Sinai)	Exploration	A Technical Conference/meeting between PMDC, MGB and the Operator regarding the Joint Operating Agreement (JOA) terms will be scheduled as requested by MGB RO No. VIII.
3	Magdiwang	Gold	Magdiwang, Sibuyan Island, Romblon	MRMC	Exploration	There are no exploration activities conducted in the area. Exploration activities were hampered by the opposition of the LGU and community to mining activities in the area. Small-scale mining by the local communities persist on the other hand.
4	Maydulong	Chromite	Maydulong, Eastern Samar	MRMC	Exploration	A Technical Conference/meeting between PMDC, MGB and the Operator regarding the JOA terms will be scheduled as requested by MGB RO No. VIII.
5	Palawan	Silica	Bo. Tagbita, Rizal, Palawan	Vic-Soc Mining Corp	Exploration	Proposed cancellation of the JOA with the Operator is approved by the PMDC Board of Directors. Extra judicial steps are to be taken to finalize the cancellation.
6	Pantukan	Gold	Pantukan, Compostella Valley	Mt. Sinai Mining Exploration & Devt Corp.	Exploration	On 22 July 2015, a site visit was conducted in the area. No exploration activities in the area were observed.
7	Malitbog	Chromite	Malitbog, Bukidnon	SBG 3A Corp	Exploration	No exploration activities in the project area, as an anti-mining resolution is still in effect.
8	Rogongon	Copper, Gold	Rogongon, Iligan City, Lanao Del Norte	MRMC	Exploration	MRMC is continuing with the FPIC process through series of dialogues and consultations with the IPs. MOA signing between MRMC and the IP Community of Rogongon scheduled last 29 November 2014 was postponed due to non-submission of requirements by the Tribal Council of Rogongon. The MOA is currently under review by the NCIP Regional Office No. X.

No	Project	Commodity	Location	Operator	Stage of mining	Project status as of September 2015
9	San Fernando	Limestone	San Fernando, Cebu	Mabuhay Fil Cement	Exploration	Endorsements by the Brgy. Councils of Basak and Tonggo were secured. Lobbying for the project endorsement by the Municipal LGU of San Fernando is ongoing.
10	Itogon	Gold	Itogon, Benguet	CNMC Mining and Development Corp.	Exploration	Proposed cancellation of the JOA with the Operator is approved by the PMDC Board of Directors. Extra judicial steps are to be taken to finalize the cancellation.
11	Pina-mungahan	Limestone	Toledo and Pinamumga-han, Cebu	Century Peak Corp (CPC)	Exploration	Environmental Compliance Certificate was issued last 31 July 2015. CPC is in the process of completing the necessary requirements for the filing of the Declaration of Mining Project Feasibility.
12	Toledo	Copper	Toledo, Cebu	T & D Kim Philippines	Exploration	Proposed cancellation of the JOA with the Operator is approved by the PMDC Board of Directors. Extra judicial steps are to be taken to finalize the cancellation.
13	Opol Gold	Gold	Opol, Misamis Oriental	Black Stone Mineral Resources, Inc. (BMRI)	Exploration	MOA signing between BMRI and the Tribal Council of Nangcaon was signed on 16 October 2014 in order for BMRI to proceed with its exploration activities. Waiting for the endorsement of the NCIP Misamis Oriental for the issuance of Certification. Partner/Operator is currently preparing for the commencement of exploration activities.
14	Paracale	Gold	Brgy. Labnig, Paracale, Camarines Norte	BMRI	Exploration	An Information, Education, and Communication Campaign (IEC) was held in Brgys. Labnig and Mangkasay in Paracale, Camarines Norte on 1 December 2014. The shares of the three barangays with respect to the CDP fund were clarified, and the barangay councils submitted resolutions stating their proposed projects. BMRI is in the process of negotiating with the landowners with respect to right of way and surface rights.
15	Lagonoy	Chromite	Brgy. Himagtokon & Pina-miga-han, Lagonoy, Camarines Sur	Hua Fu Corporation	Exploration	Proposed cancellation of the JOA with the Operator is approved by the PMDC Board of Directors. Extra judicial steps are to be taken to finalize the cancellation.
16	Liloy	Limestone	Liloy, Zamboanga del Norte	Mt. Sinai Mining Exploration & Devt Corp.	Exploration	No reported activities by the Partner/ Operator.
17	Matalom-Maasin	Limestone	Matalom & Maasin, Leyte	Mt. Sinai Mining Exploration & Devt Corp.	Exploration	No reported activities by the Partner/ Operator.

No	Project	Commodity	Location	Operator	Stage of mining	Project status as of September 2015
18	Talibon	Silica	Talibon, Bohol	Mt. Sinai Mining Exploration & Devt Corp.	Exploration	No reported activities by the Partner/ Operator.
19	Opol Chromite	Chromite	Opol, Misamis Oriental	Filipinas (Prefab) Systems, Inc.	Exploration	Filsystems is currently undergoing FPIC Process. Two community assemblies were held in Brgy. Awang as part of the said FPIC Process. The next step is the drafting of MOA between Filsystems and IPs of Brgy. Awang.
20	North Davao	Copper, Gold	Maco, Compostella Valley	Asia Alliance Mining	With technical issues and under litigation	Under litigation, with a preliminary injunction order by the RTC of Pasig Branch 167.
21	Batong Buhay	Copper, Gold	Brgy. Balatoc, Pasil, Kalinga	Carascal Nickel Corp. - Faratuk Mining Inc.	Exploration	Exploration was suspended due to Injunction Order effective 19 September 2013. There are no exploration activities in the area except for Community Development Programs (supervised by Gerry Padua of CNC-Faratuk). A turn-over of CNC-Faratuk Ambulance was held last 28 June 2014. The said Injunction Order is still in effect.
Diwalwal Mineral Reservation Area						
22	Upper-Ulip	Copper, Gold	Brgy. Upper Ulip, Monkayo, Compostella Valley	Paraiso Consolidated Mining Corp	Exploration	Mapping and sampling of small scale mining tunnels are continuous. PMDC conducted field verification/ assessment in the area on May 2015.
23	Higanteng Bato	Copper, Gold	Monkayo, Compostella Valley	Carrascal Nickel Corp.	Exploration	Detailed mapping and geochemical sampling was finished at the end of 1st quarter of 2014. IP magnetic survey is expected to commence within last quarter of 2015.
24	Letter V	Gold	Diwalwal Mineral Reservation Area	Black Stone Mineral Resources Inc.	Exploration	Exploration activities were hampered by the presence of NPA in the area; Coordination with the LGU and the AFP on the said matter is continuous.
25	Trima	Gold/ Copper	Monkayo, Compostella Valley	ICC of Monkayo	With technical issues and under litigation	PMDC to await the decision of NCIP regarding the Agreement between the 4 tribes and FF Cruz & Co.
Dinagat Nickel-Chromite Projects						
26	Dinagat Parcel 1	Nickel, Chromite	Brgy. Panamaon, Loreto, Dinagat Island	AAM-Phil Natural Resources & Devt Corp	Production	On going mining production. The application for ECC amendment is under the evaluation of the DENR - EMB.
27	Dinagat Parcel 2A	Nickel, Chromite	Basilica and Cagdianao, Dinagat Island	Pacific Nickel Phils. Inc	Exploration	Communication with Chief Geologist of PNP indicates that there is a plan for infill drilling in the area.
28	Dinagat Parcel 2B	Nickel, Chromite	Basilica and Cagdianao, Dinagat Island	AAM-Phil Natural Resources & Devt Corp	Production	On going mining production. Operator filed its application of the Declaration of Mining Project Feasibility covering the whole project area.

Source: PMDC

II. Exploration and production

The impacts of mining activities on the Philippine economy

Mining activities in the Philippines have been controversial, often times characterized by intense debates. One of the most closely followed and discussed topics about the mining industry in the country is whether it makes economic sense to support and allow it to thrive—whether the economic value of mining in the Philippines is significant or not. Those who oppose mining insist that mining has very low (if not insignificant) impact on the economy, and ultimately, on the Filipinos' welfare; while, those who believe in the mining industry as a contributor to the country's economic progress, insist otherwise. Observers not belonging to both these groups contend, however, that while mining has a lot of potential to contribute to economic growth in the Philippines because of the country's mineral resource deposits, this very potential has not been realized due mainly to: 1) the low value-added to the raw ore extracted and sold; and, 2) because of the existing environmental issues attributed to extraction activities that have not been completely addressed. This paper, does not take a stand, but rather will report on the data and provide explanations to the trends in the data.

Whether you are a supporter or a critic of the extractive industry in the Philippines, there are a few things that both sides would be in agreement based on facts. First, the country does have a significant amount of mineral reserves, amounting to an estimated US$1.4 trillion for gold, copper, nickel, aluminum, and chromite which are distributed across around 9 million hectares of area with high mineral potential. This is considered one of the largest potential reserves in the world. This means that the mining sector, if harnessed properly, has a significant potential to contribute to economic growth and development by spurring employment, household income generation, tax revenue generation, exports, and aggregate income growth.

Second, is that mining activities also contribute to significant environmental degradation, ranging from forest destruction, to water contamination brought about by mining spills and similar occurrences. This is not to say that all entities engaged in mineral extraction cause these environmental problems, but it cannot be avoided that the entire industry would be judged and scrutinized even if there are mining firms that practice what is regarded as "responsible mining". Given this context, to evaluate the contributions of the extractive industries to economic growth naturally necessitates the inclusion in the analysis. This is especially appropriate and possible soon, given that the Philippines will be adopting green accounting in the estimation of the country's gross domestic product and other aggregate income indicators.

In this report, the primary focus will be on whether the activities of the extractive industries significantly impact the Philippine economy. This will be done by presenting the quantitative contributions of the members of the extractive industry to the country's aggregate income, employment, and export. In assessing the impacts of the mining activities and investment to the economy, this report will include in the analysis the expanded effects of these activities on the economy as captured by the mining multiplier. At the end of the report, the gaps and issues in determining the full economic impacts of the extractive industries will be highlighted for consideration in future studies.

In the following sections, the activities in the extractive industries are presented and discussed to determine and highlight the degree of robustness in the sector. In the succeeding discussion, the level of activity in this sector is evaluated against the total economic activity in the country in terms of Gross Domestic production, employment, and taxes paid. Data limitations, however, do not allow the discussion to go beyond the obvious direct impacts—an issue that will be addressed in this report's final section, which is about ways forward and gaps in the analysis.

Direct impacts on the economy

We begin this section by examining the level of activities in the extractive industry grouped according to sub-sectors: Metals, Oil, Gas and Coal. Note that the data presented in the following sections were generated primarily from the Philippine Statistics Authority (PSA) and the MGB. The relative economic impacts of these activities are discussed in the succeeding sub-sections.

Metals

The MGB estimates that the Philippines' untapped mineral wealth could reach US$840bn, the largest chunk of which would be in the production of the said metals. Among all of the extractive industries, it is the metal extraction that is expected to have the largest potential impact on the Philippine economy because of world demand and the size of its potential reserve.

Production volume

The table below shows the metallic production of certain selected metals by volume over the period 2009-2014. The graphs that follow were constructed from the table for the reader's better appreciation of the trends in production. It must be noted that the (line) graphs were separated into three groups to take into account the differences in units used for each metal, and to allow for better comparison in production. The graph for nickel shows nickel production, but it is presented with reference to the other metals to emphasize the fact that nickel production far outpaces the production of the other metals (other than gold and silver).

Table 19. **Metallic production by volume from 2009 to 2014 (in thousands)**

Commodity	2014	2013	2012	2011	2010	2009	Total
Gold (in KG)	18.42	17.25	15.76	31.12	40.85	37.05	160.45
Silver (in KG)	23.00	40.04	67.48	45.53	41.00	33.81	250.86
Copper Concentrate (in DMT)	349.27	376.11	268.05	253.05	236.98	236.81	1,720.27
Nickel Sulfides (in DMT)	87.28	45.62	41.38	38.80	33.54	30.33	276.85
Nickel Ore (in DMT)	30,433.37	25,225.38	25,134.01	20,683.13	13,172.54	8,283.11	122,931.54
Zinc (in DMT)	-	37.25	40.21	37.35	19.82	21.68	156.31
Chromite (in DMT)	47.06	26.16	36.63	25.48	14.81	14.32	164.46
Iron (in DMT)	826.75	1,056.69	216.18	126.18	-	-	2,225.80

Figure 17. **Gold and silver production from 2009 to 2015 (in unit thousands)**

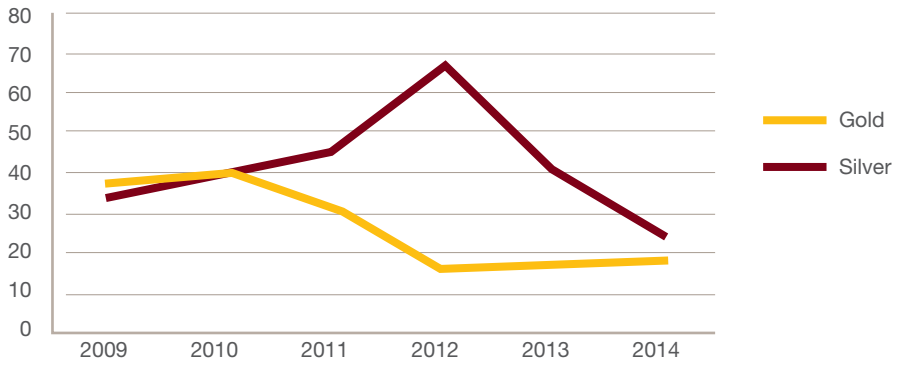


Figure 18. **Nickel ore production from 2009 to 2014 (in unit thousands)**

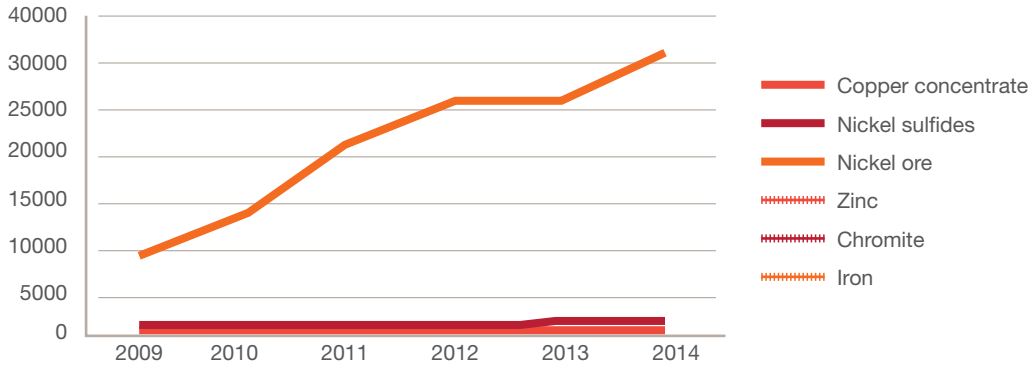
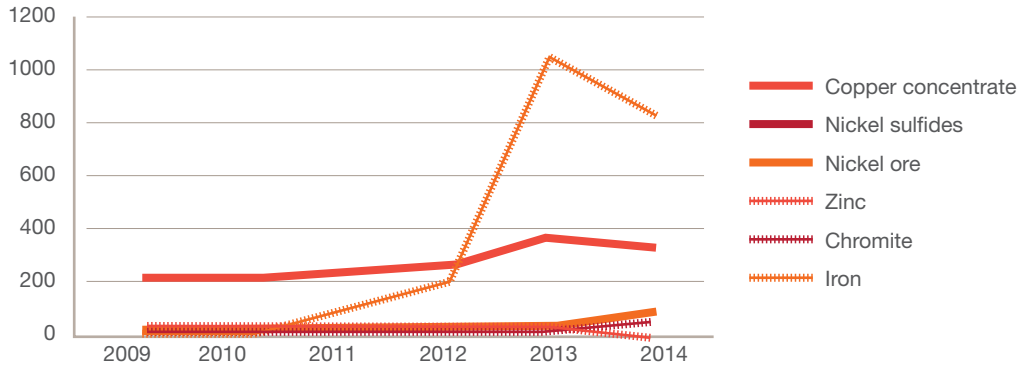


Figure 19. **Other metals production from 2009 to 2014 (in unit thousands)**



It is worth mentioning, from the graphs, that the trend between the years 2013 and 2014 point to the rise in gold extraction—possibly due to rising demand—and a drop in silver production. The trend also indicates that zinc production has declined to zero production, while other metals—chromite, iron, copper concentrates, and nickel sulfides—registered growth. Nickel production remains strong in response to a growing worldwide demand for nickel, which is expected to persist as global economies experience growth.

Value of production

The tables below show the total production and value of the major metals in the Philippines for the year 2009-2014. Production data is broken down according to the metal product and region, and

shows both the total quantity for that product in that region, as well as the total value as shown in Table 20.

Table 20. **Metallic production by value (in million PHP) and no. of projects from 2009 to 2014 (in million PHP)**

	Chromite	Copper Concentrate	Gold	Iron Ore	Nickel Ore	Nickel Sulfides	Silver	Zinc	Total
2014	337	22,758	32,970	976	60,641	20,311	617	-	138,610
	2	5	12*	2	20	2	11	2	56
2013	175	22,358	32,441	1,487	29,359	11,469	1,332	697	99,318
	2	6	14*	2	19	2	12	2	59
2012	221	15,546	32,721	1,837	34,875	11,158	1,887	792	99,037
	2	4	10*	2	20	1	9	2	50
2011	145	19,092	63,143	-	25,602	11,197	2,056	1,037	122,272
	2	4	10*	-	18	1	10	2	47
2010	117	15,776	70,508	-	14,081	9,765	1,190	503	111,940
	1	4	10*	-	13	1	9	1	39
2009	126	10,818	52,768	-	7,070	7,738	716	424	79,660
	1	4	11*	-	9	1	11	1	38
Total value	**1,121**	**106,348**	**284,551**	**4,300**	**171,628**	**71,638**	**7,798**	**3,453**	**650,837**

Note:
1) Evaluated based on the number of mining projects instead of per mineral because some sites produce more than one mineral product.
2) *excluding output from small scale mines

Table 21. **Total production and value (in million PHP) of selected metals in the Philippines, by region, in 2014**

Region	Gold		Copper		Nickel		Chromite		Silver		Zinc		Iron		Nickel Sulfides	
	Quantity (in KG)	Value	Quantity (in DMT)	Value	Quantity (in DMT)	Value	Quantity (in DMT)	Value	Quantity (in KG)	Value	Quantity (in DMT)	Value	Quantity (in DMT)	Value	Quantity (in DMT)	Value
I	752	888.5	-	-	-	-	-	-	273	6.5	-	-	-	-	-	-
II	3,305	5,901.6	100,502	7,636.4	-	-	-	-	5,696	144.3	-	-	-	-	-	-
III	-	-	-	-	2,232,489	3,715.7	-	-	-	-	-	-	29,275	87.6	-	-
IV A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IV B	-	-	-	-	4,906,579	9,758.1	-	-	-	-	-	-	-	-	41,661	11,233.1
V	5,608	10,092.5	-	-	-	-	-	-	3,818	103.4	-	-	-	-	-	-
VI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VII	819	1,458.6	178,165	10,355.7	-	-	-	-	2,983	85.1	-	-	-	-	-	-
VIII	-	-	-	-	-	-	36,358	253.4	-	-	-	-	-	-	-	-
IX	9	14.8	541	32.4	-	-	-	-	176	4.8	-	-	-	-	-	-
X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
XI	896	1,605.4	-	-	-	-	-	-	4,953	133.7	-	-	-	-	-	-
XII	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
XIII	2,840	5,114.5	-	-	23,294,301	47,167.6	10,698	83.7	726	19.4	-	-	797,470	888.5	45, 619	9,077.9
CAR	4,194	7,466.5	70,061	4,733.1	-	-	-	-	4,381	119.2	-	-	-	-	-	-
Total	**18,423**	**32,970.4**	**349,269**	**22,757.5**	**30,433,370**	**60,641.4**	**47,056**	**337.1**	**23,006**	**616.4**	**-**	**-**	**826,745**	**976.1**	**87,280**	**20,311.0**

It can be seen from the tables above that nickel ore extraction has contributed the most to the income from metal extraction, generating more than PHP60.6bn in revenues in 2014, while chromite registered the lowest contribution at PHP0.33bn in value. It was followed by gold and copper production which generated PHP33bn and PHP22.8bn respectively.

The trend in 2013 was similar, although it was gold that took the top spot in terms of production value at PHP32.4bn in revenues. Nickel was second with a total production value of PHP29.4bn, and copper was third with PHP22.3bn. The performance of the whole sector per region in 2013 is summarized in Table 22.

Comparing the performance of the metal extraction sector in 2013 and 2014, it can be observed that gold and nickel were the consistent top performers, registering growths both in quantity of production and value. Chromite production rounded up the performance of the sector as shown in Table 23.

Table 22. **Total production and value (in PHP) of selected metals in the Philippines, by region, in 2013**

	Gold		Copper		Nickel		Chromite		Silver		Zinc		Iron		Nickel Sulfides	
	Quantity (in KG)	Value	Quantity (in DMT)	Value	Quantity (in DMT)	Value	Quantity (in MT)	Value	Quantity (in KG)	Value	Quantity (in DMT)	Value	Quantity (in DMT)	Value	Quantity (in DMT)	Value
I	410	765.7m	-	-	-	-	-	-	28	1.0m	-	-	-	-	-	-
II	2,069	3,831.7m	87,835	7,190.1m	-	-	-	-	-	-	-	-	-	-	-	-
III	-	-	-	-	2,720,636	3,617.7m	-	-	-	-	-	-	71,654	223.2m	-	-
IV A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IV B	-	-	-	-	3,675,099	3,713.1m	-	-	-	-	-	-	-	-	38,068	9,086.5m
V	6,385	12,228.7m	44,221	1,512.2m	-	-	-	-	14,816	440.8m	27,383	662.9m	-	-	-	-
VI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VII	651	1,151.9m	155,404	7,583.7m	-	-	-	-	2,815	162.7m	-	-	-	-	-	-
VIII	-	-	-	-	-	-	18,413	122.1m	-	-	-	-	-	-	-	-
IX	312	607.7m	28,063	1,545.5m	-	-	-	-	10,408	353.8m	9,869	34.0m	-	-	-	-
X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
XI	835	1,532.9m	-	-	-	-	-	-	4,695	147.1m	-	-	-	-	-	-
XII	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
XIII	2,252	4,441.4m	-	-	18,829,647	22,028.4m	7,751	53.1m	1,932	67.0m	-	-	985,041	1,264.1m	7,556	1,662.9m
CAR	4,334	7,881.1m	60,583	4,526.9m	-	-	-	-	5,349	159.2m	-	-	-	-	-	-
Total	**17,248**	**32,441.1m**	**376,106**	**22,358.3m**	**25,225,382**	**29,359.1m**	**26,164**	**175.2m**	**40,043**	**1,331.6m**	**37,252**	**696.9m**	**1,056,695**	**1,487.3m**	**45,624**	**11,469.4m**

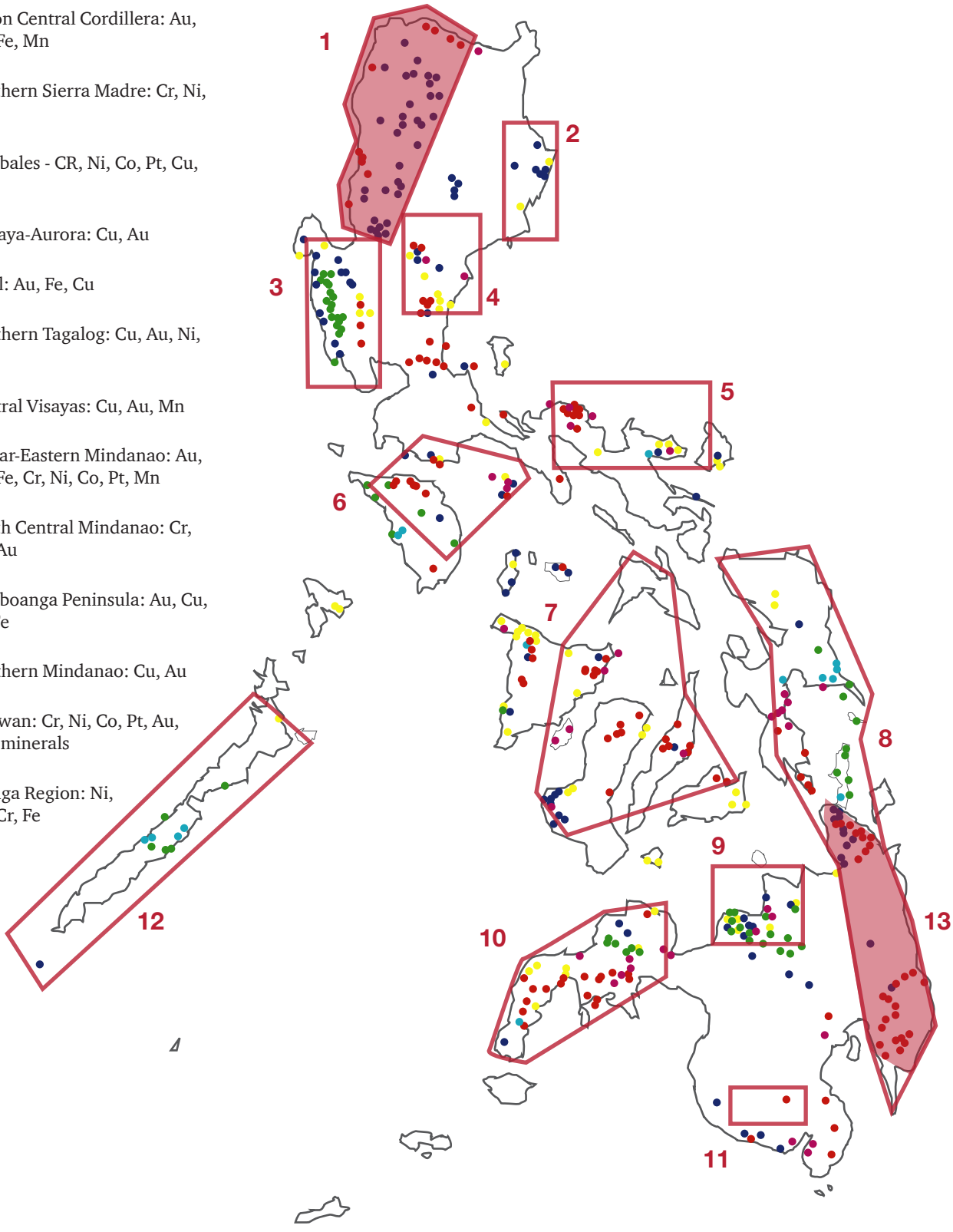
Table 23. **Total production (in value and quantity, in million PHP) of selected metals in the Philippines in 2013 and 2014**

Year	Gold		Copper		Nickel		Chromite		Silver		Zinc		Iron		Nickel Sulfides	
	Quantity (in KG)	Value	Quantity (in DMT)	Value	Quantity (in DMT)	Value	Quantity (in DMT)	Value	Quantity (in KG)	Value	Quantity (in DMT)	Value	Quantity (in DMT)	Value	Quantity (in DMT)	Value
2013	17,248	32,441m	376,106	22,358m	25,225,382	29,359m	26,164	1,752m	40,043	1,332m	37,252	697m	1,056,695	1,487m	45,624	10,749m
2014	18,423	32,970m	349,269	22,758m	30,433,369	60,641m	47,056	337m	23,006	616m	0	0	826,745	976m	87,280	20,311m
% change	**6.81%**	**1.63%**	**-7.14%**	**1.79%**	**20.65%**	**106.55%**	**79.85%**	**92.45%**	**-42.55%**	**-53.71%**	**-100.00%**	**-100.00%**	**-21.76%**	**-34.37%**	**91.30%**	**88.95%**

Illustration 2. **Map of Areas with Potential Mineral Deposits**

Potential areas and deposits

1. Luzon Central Cordillera: Au, Cu, Fe, Mn
2. Northern Sierra Madre: Cr, Ni, Cu
3. Zambales - CR, Ni, Co, Pt, Cu, Au
4. Vizcaya-Aurora: Cu, Au
5. Bicol: Au, Fe, Cu
6. Southern Tagalog: Cu, Au, Ni, Co
7. Central Visayas: Cu, Au, Mn
8. Samar-Eastern Mindanao: Au, Cu, Fe, Cr, Ni, Co, Pt, Mn
9. North Central Mindanao: Cr, Cu, Au
10. Zamboanga Peninsula: Au, Cu, Cr, Fe
11. Southern Mindanao: Cu, Au
12. Palawan: Cr, Ni, Co, Pt, Au, rare minerals
13. Caraga Region: Ni, Au, Cr, Fe



Ultramafic rocks Volcanic rocks Intrusive rocks

Au (155) Cr (98) Cu (219) Fe (62) Mn (85) Ni (34)

In terms of the source of the level of activity in the whole metal extraction sector per region, the table below (in peso value) indicates that it is Region XIII that is the main contributor to the aggregate performance.

Table 24. **Total production, by region, in 2013 and 2014**

Region	2013		2014		Average Total Production	Ave. percentage of total
	Total production of selected metals	Percentage of total production	Total production of selected metals	Percentage of total production		
I	766,700,410	0.78%	1,322,873,251	0.95%	1,044,786,831	0.88%
II	11,021,806,448	11.18%	13,682,294,443	9.87%	12,352,050,446	10.41%
III	3,840,899,433	3.90%	3,803,286,971	2.74%	3,822,093,202	3.22%
IVA	-	0.00%	-	0.00%	-	0.00%
IVB	12,799,531,163	12.98%	20,991,208,302	15.14%	16,895,369,733	14.25%
V	14,844,546,580	15.06%	10,195,873,544	7.36%	12,520,210,062	10.56%
VI	-	0.00%	-	0.00%	-	0.00%
VII	8,898,217,097	9.02%	11,899,444,955	8.58%	10,398,831,026	8.77%
VIII	122,095,713	0.12%	253,449,828	0.18%	187,772,771	0.16%
IX	2,540,923,355	2.58%	51,988,103	0.04%	1,296,455,729	1.09%
X	-	0.00%	-	0.00%	-	0.00%
XI	1,680,035,651	1.70%	1,739,116,352	1.25%	1,709,576,002	1.44%
XII	-	0.00%	-	0.00%	-	0.00%
XIII	29,516,855,544	29.94%	62,351,607,873	44.98%	45,934,231,709	38.73%
CAR	12,567,241,735	12.75%	12,318,801,571	8.89%	12,443,021,653	10.49%
TOTAL	98,598,853,129	100.00%	138,609,945,193	100.00%	118,604,399,161	100.00%

From the table, Region XIII—the Caraga Administrative Region[1] — contributed the most to total extraction of metals in 2013, accounting for almost 45% of total production, with Region IVB a far second with 15.4% of total production. The lowest contribution to total production among the regions with mining activities is Region VIII with 0.18% only.

For 2014, Region XIII remains the main contributor for metal production, but with a significantly reduced rate (from 2013 to 2014) of contribution at 29.9% The other regions' contribution to total picked up, although the lowest contributor, Region VIII remained low at 0.12%. Average percentage contribution to total value of the output of the extractive industries per region indicates that Region XIII has the most activity although the mining sector in general has a low contribution to the region's economic production, as can be seen in Table 25.

In terms of performance changes, the information presented in the table below (where the increases (green text) and decreases (red text) in the production and value of the metals extracted are listed), indicates that there have been interesting trends in the activities in the extractive industries per region. Immediately, one can observe some notable changes, such as the sudden stop in the production of Zinc. The figures also show that Region V had experienced a decline in the output of gold and silver, and completely halted its production of copper and zinc in 2014. The situation is even more pronounced for Region IX which reduced production of its gold, copper and silver by almost 98% between 2013 and 2014, and ceased its production of zinc. All in all, the data indicates

[1] Region XIII or the Caraga Region is located in the northeastern part of Mindanao and is composed of five provinces, namely: Agusan del Norte, Agusan del Sur, Surigao del Norte, Surigao del Sur and Dinagat Islands.

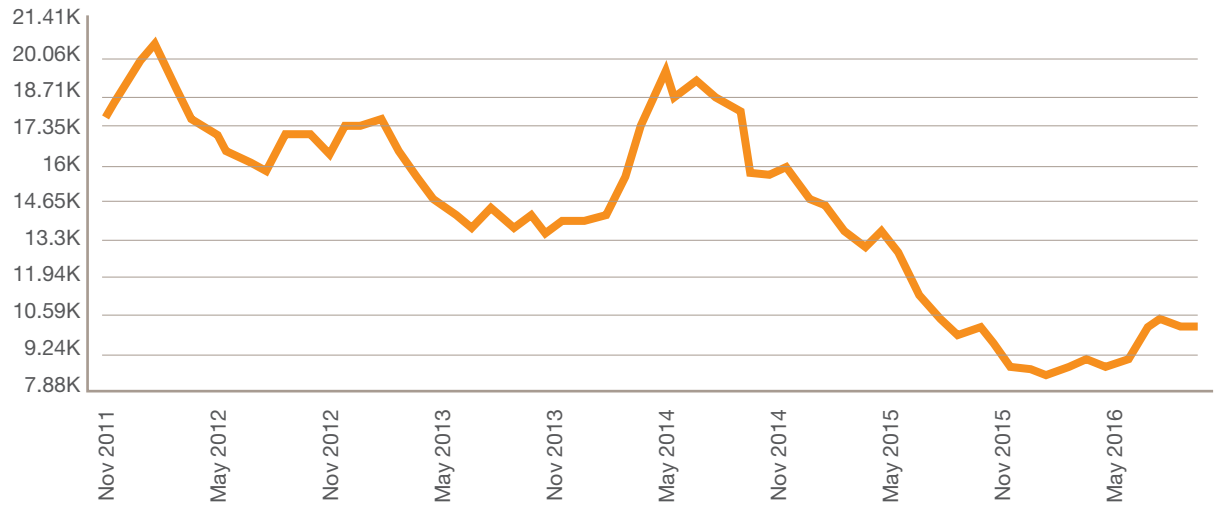
that the production of iron decreased overall, with the only two provinces that produce iron decreasing its production, and the production of silver being slashed by more than half.

Table 25. **Percentage Increase of Total Quantity and Total Value produced for selected metals, by region 2013-2014**

	Gold		Copper		Nickel		Chromite		Silver		Zinc		Iron		Nickel Sulfides	
	Quantity (in KG)	Value	Quantity (in DMT)	Value	Quantity (in DMT)	Value	Quantity (in MT)	Value	Quantity (in KG)	Value	Quantity (in DMT)	Value	Quantity (in DMT)	Value	Quantity (in DMT)	Value
I	83.41%	71.91%	-	-	-	-	-	-	875.00%	576.42%	-	-	-	-	-	-
II	59.74%	54.02%	14.42%	6.21%	-	-	-	-	-	-	-	-	-	-	-	-
III	-	-	-	-	-17.94%	2.71%	-	-	-	-	-	-	-59.14%	-60.74%	-	-
IV A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IV B	-	-	-	-	33.51%	162.81%	-	-	-	-	-	-	-	-	9.44%	23.62%
V	-12.17%	-17.47%	-100.00%	-100.00%	-	-	-	-	-74.23%	-76.54%	-100.00%	-100.00%	-	-	-	-
VI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VII	25.81%	26.63%	14.65%	36.55%	-	-	-	-	5.97%	-47.66%			-	-	-	-
VIII	-	-	-	-	-	-	97.46%	107.58%	-	-	-	-	-	-	-	-
IX	-97.12%	-97.56%	-98.07%	-97.91%	-	-	-	-	-98.31%	-98.64%	-100.00%	-100.00%	-	-	-	-
X	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
XI	7.31%	4.73%	-	-	-	-	-	-	5.50%	-9.12%	-	-	-	-	-	-
XII	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
XIII	26.11%	15.16%	-	-	23.71%	114.12%	38.02%	57.62%	-62.42%	-71.02%	-	-	-19.04%	-29.71%	503.75%	445.92%
CAR	-3.23%	-5.26%	15.64%	4.55%	-	-	-	-	-18.10%	-25.14%	-	-	-	-	-	-
Total	**6.81%**	**1.63%**	**-7.14%**	**1.79%**	**20.65%**	**106.55%**	**79.85%**	**92.45%**	**-42.55%**	**-53.71%**	**-100.00%**	**-100.00%**	**-21.76%**	**-34.37%**	**91.30%**	**88.95%**

The price and production trends have been quite interesting to follow, with sharp changes in both. The total quantity of nickel produced, for instance, increased only by a little more than 20%, but the total value of the extracted metal shot up by 107%, signifying a steep price increase between the two years.[2] The graph below, lifted directly from www.indexmundi.com, supports this conclusion.

Figure 20. **Nickel monthly price (in USD per metric ton) from November 2011 to October 2016**



Note: Graph is from www.indexmundi.com

[2] A check of the world prices proves this point. For more information, please check the website www.indexmundi.com.

From the information examined, it is evident that the prices during the year 2014 are significantly higher than the prices in 2013, thus increasing the total value produced.

Exports

The contribution of exports from the major metal extraction, to the country's total goods exports (not including export of services) is approximately 4.5% in 2013 and 7.0% in 2014, or an average of 5.8% for both years. Even as the sector's export contribution is not something that can be downplayed as unimportant, it is not as high as one could expect it to be. As such, it is not easy to situate the importance of metal extraction to the country's international trade of goods between these years because of the relatively low contribution, as reflected in the table below:

Table 26. **Total metal exports in 2013 and 2014**

Year	Total Export Value of Major Metals (current prices, in million pesos)	Total Value of Export Goods (current prices, in millions)	Total Value of Exports (Goods and Services) (current prices, in million pesos)	Percentage Contribution to Value of Export Goods of Major Metals	Percentage Contribution to Value of Total Exports (Goods and Services) of Major Metals
2013	95,502	2,104,278	3,232,795	4.5%	3.0%
2014	167,787	2,387,344	3,623,352	7.0%	4.6%
Average	**131,644**	**2,245,811**	**3,428,074**	**5.8%**	**3.8%**

As can be gleaned from the data, the aggregate contribution to the economy by way of exports of the metals extraction sector is unremarkable. It must be emphasized, however, that the sector has a low but not insignificant impact, in terms of export contribution. This being said, it is reasonable to evaluate the sector's potential for larger social contribution.

Table 28. **Total metal export (in value and quantity) in 2013 and 2014**

Year	Gold		Copper		Nickel		Chromite	
	Quantity (in KG)	Value	Quantity (in DMT)	Value	Quantity (in DMT)	Value	Quantity (in DMT)	Value
2013	13,864	26,545,213,159	286,893	23,535,295,666	23,197,991	30,646,147,363	41,443	281,569,996
2014	16,862	30,210,342,985	431,077	37,548,210,807	28,523,459	70,084,928,266	42,410	294,692,222
% change	21.62%	13.81%	50.26%	59.54%	22.96%	128.69%	2.33%	4.66%

Table 27. **Total exports per region in 2013 and 2014**

Region	2013		2014		Ave. total production	Ave. percentage of total
	Total production of selected metals	Percentage of total production	Total production of selected metals	Percentage of total production		
I	-	0.00%	-	0.00%	-	0.00%
II	11,260,604,416	11.79%	17,039,670,679	10.16%	14,150,137,548	10.75%
III	3,247,162,357	3.40%	5,331,788,605	3.18%	4,289,475,481	3.26%
IVA	-	0.00%	-	0.00%	-	0.00%
IVB	15,257,749,734	15.98%	24,182,128,576	14.41%	19,719,939,155	14.98%
V	12,788,902,222	13.39%	10,716,988,683	6.39%	11,752,945,453	8.93%
VI	-	0.00%	-	0.00%	-	0.00%
VII	10,562,568,061	11.06%	20,804,398,453	12.40%	15,683,483,257	11.91%
VIII	163,915,245	0.17%	252,966,230	0.15%	208,440,738	0.16%
IX	1,842,527,988	1.93%	337,626,498	0.20%	1,090,077,243	0.83%
X	-	0.00%	-	0.00%	-	0.00%
XI	1,836,450,900	1.92%	1,618,565,498	0.96%	1,727,508,199	1.31%
XII	-	0.00%	-	0.00%	-	0.00%
XIII	27,766,180,123	29.07%	74,257,735,008	44.26%	51,011,957,566	38.75%
CAR	10,776,033,348	11.28%	13,244,974,288	7.89%	12,010,503,818	9.12%
TOTAL	95,502,094,394	100.00%	167,786,842,518	100.00%	131,644,468,456	100.00%

In terms of per metal contribution to export, nickel ore is the top export performer both in 2013 and 2014, totaling more than PHP10bn. Nickel exports also contributed the highest growth in value (128.7% growth), although it is the volume of exports of iron that had the largest jump (141.6%).

Silver		Zinc		Iron		Nickel Sulfides	
Quantity (in KG)	Value	Quantity (in DMT)	Value	Quantity (in DMT)	Value	Quantity (in DMT)	Value
29,222	896,020,887	19,284	563,062,109	247,724	383,907,239	45,513	12,650,877,975
23,699	651,514,579	-	-	598,481	520,780,756	86,589	28,476,372,903
-18.90%	-27.29%	-100.00%	-100.00%	141.59%	35.65%	90.25%	125.09%

Impact on GDP and Employment

Since the contribution of the metals sector to export has already been determined to be low, it follows then that its share in the national economy would be low as well—although that will be verified in this section. In order to capture the full impact of the economic activities of the metals extraction sector on the country's aggregate income, the multiplier effect[3] should also be taken into account. To do this adjustment based on the multiplier, data on the metal extracting firms' cost of production (especially labor expenses) must be available. In the absence of this information, only the direct contribution to GDP (or Gross Domestic Product) can be determined. In summary, the metal extraction sector's share in GDP and contribution to employment are presented in Table 29.

[3] The multiplier effect pertains to the expansion of aggregate income due to an increase in spending. The mining multiplier has been estimated by PSA to be 1.7 which means that the mining sector's spending—purchase of inputs, payment of salaries, and other expenditures and investments—of PHP1 leads to an expansion of GDP by PHP1.70.

Table 29. **Metals sector contribution to employment and GDP**

Year	Production value	GDP	Share in GDP	GVA	Labor employed	Total employment	Percentage of total employment
2013	98,599	11,542,286	0.85%	48,736	250,000	57,960,148	0.43%
2014	138,610	12,642,736	1.10%	57,708	239,000	56,771,328	0.42%

Note: Production and GDP figures are in Php millions

From the information presented above, it can be concluded that the metal extraction sector's contribution to national income is quite small, only 0.85% of GDP in 2013 and slightly improving to 1.10% in 2014. Gross Value Added (GVA) is also low, considering that the country only produces and exports raw ores. In terms of contribution to the country's employment, the sector's portion had been even smaller in significance, registering only a contribution of 0.43% in 2013 and 0.42% in 2014. In terms of direct economic impacts, therefore, the metal extraction sector's effect on the national economy has been very low. The sector's economic impact, however, slightly improves on the regional level, as shown in the table below:

Table 30. **Contribution of selected metals to gross regional domestic product, 2013 and 2014**

Region	2013			2014		
	Total production of selected metals	Gross regional domestic product	Percentage of GDRP	Total production of selected metals	Gross regional domestic product	Percentage of GRDP
I	766,700,410	358,359,588,772	0.21%	1,322,873,251	390,510,620,809	0.34%
II	11,021,806,448	207,505,115,024	5.31%	13,682,294,443	234,314,843,076	5.84%
III	3,840,899,433	1,017,229,688,714	0.38%	3,803,286,971	1,147,550,133,236	0.33%
IVA	-	1,874,747,266,563	0.00%	-	2,014,890,468,463	0.00%
IVB	12,799,531,163	189,408,700,024	6.76%	20,991,208,302	212,218,108,948	9.89%
V	14,844,546,580	243,907,226,917	6.09%	10,195,873,544	264,495,011,893	3.85%
VI	-	459,866,854,625	0.00%	-	502,800,278,682	0.00%
VII	8,898,217,097	738,081,294,807	1.21%	11,899,444,955	831,833,275,005	1.43%
VIII	122,095,713	250,299,808,131	0.05%	253,449,828	258,739,056,520	0.10%
IX	2,540,923,355	235,559,220,808	1.08%	51,988,103	257,060,398,095	0.02%
X	-	436,392,220,523	0.00%	-	485,705,076,101	0.00%
XI	1,680,035,651	459,391,820,474	0.37%	1,739,116,352	519,068,668,215	0.34%
XII	-	320,522,903,941	0.00%	-	351,356,594,054	0.00%
XIII	29,516,855,544	133,580,576,576	22.10%	62,351,607,873	155,296,006,873	40.15%
CAR	12,567,241,735	217,799,119,722	5.77%	12,318,801,571	230,705,787,340	5.34%
TOTAL	**98,598,853,129**	**7,142,651,405,622**	**1.38%**	**138,609,945,193**	**7,856,544,327,310**	**1.76%**

As can be seen from the table, for those regions which have metal extraction activities, the impact on the regional gross domestic product ranged from 0.05% to 22.1% (or an average of 1.38%) in 2013, and 0.02% to 40.15% (average of 1.76%) in 2014. The metal extraction sector's contribution to aggregate income is slightly higher if evaluated against the economic performance of the individual regions.

Oil, gas, and coal

Petroleum exploration in the Philippines has been in existence for more than a hundred years with the height of exploration happening between the 1950s to the 1970s. Gas exploration, on the other

hand, started rather late—only in the 1990s—when the Malampaya gas field—the largest source of natural gas in the country—was discovered.

Like gas, coal production in the country started relatively late, with production beginning in the early 2000s. Since then, as a result of the growing demand for energy, coal production has been increasing steadily with production reaching 8.4 million metric tons in 2014, from 1.5 million metric ton in 2002. Coal production is expected to rise even more with an in-situ reserve of 470 million metric tons, according to the Department of Energy (DOE). Currently, DOE estimates that 92% of coal production in the Philippines is attributed to Semirara Mining and Power Corporation in Semirara island. It must be noted that the country is still heavily reliant on coal for power generation, accounting for approximately 44.5% of the country's power production (DOE).

Production volume

Similar to the analysis in the metal extraction sector, the oil and gas extractions are evaluated based on production and economic impacts. This section begins with the examination of the production level registered by the oil, gas and coal producers as shown on Table 31:

Table 31. **Oil and gas production by volume from 2009 to 2014 (in bbl)**

	2009	2010	2011	2012	2013	2014
Oil						
Nido	83,342	86,731	74,858	73,492	84,463	79,234
Matinloc	67,594	68,806	51,485	71,136	66,279	69,329
North Matinloc	33,129	18,364	16,106	10,597	10,029	8,489
Tindalo	-	180,846	-	-	-	-
Galoc	2,763,323	2,704,727	2,183,142	1,482,664	1,723,063	2,914,986
Oil (in bbl) total	**2,947,388**	**3,059,474**	**2,325,591**	**1,637,889**	**1,883,834**	**3,072,038**
Gas						
San Antonio/Libertad	-	-	-	72	79	35
Malampaya	138,030	129,288	140,364	134,028	123,866	130,321
Gas (in MMscf) - Total	**138,030**	**129,288**	**140,364**	**134,100**	**123,945**	**130,356**

Table 32. **Oil and gas production in volume (percentage of total)**

	2009	2010	2011	2012	2013	2014
Oil						
Nido	2.83%	2.83%	3.22%	4.49%	4.48%	2.58%
Matinloc	2.29%	2.25%	2.21%	4.34%	3.52%	2.26%
North Matinloc	1.12%	0.60%	0.69%	0.65%	0.53%	0.28%
Tindalo	0.00%	5.91%	0.00%	0.00%	0.00%	0.00%
Galoc	93.75%	88.40%	93.87%	90.52%	91.47%	94.89%
Oil (in bbl) total	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**
Gas						
San Antonio/Libertad	0.00%	0.00%	0.00%	0.05%	0.06%	0.03%
Malampaya	100.00%	100.00%	100.00%	99.95%	99.94%	99.97%
Gas (in MMscf) - Total	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**

The information above shows a steady production of oil and gas from 2009-2014, and that production of both products is concentrated in two areas: Galoc for oil while Malampaya for gas. The oil produced in Galoc contributes around 88%-95% each year with slight variances, while the gas from Malampaya is practically the entire production of the resource in the Philippines. For better

appreciation of these trends, the following shows a line graph for the production of oil through the years 2009 to 2014:

Figure 21. **Oil production from 2009 to 2014 (in bbl)**

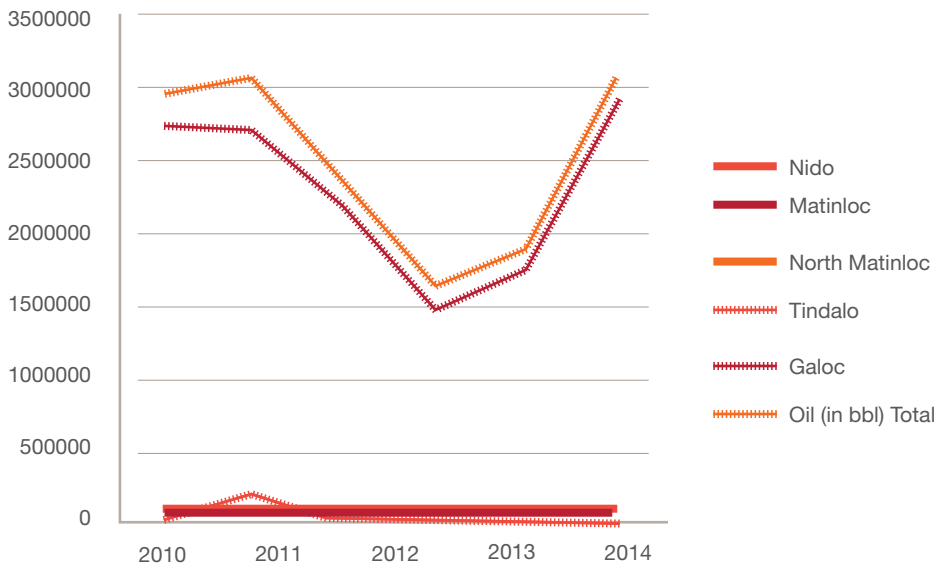


Figure 22. **Gas Production from 2009 to 2014 (in MMscf)**

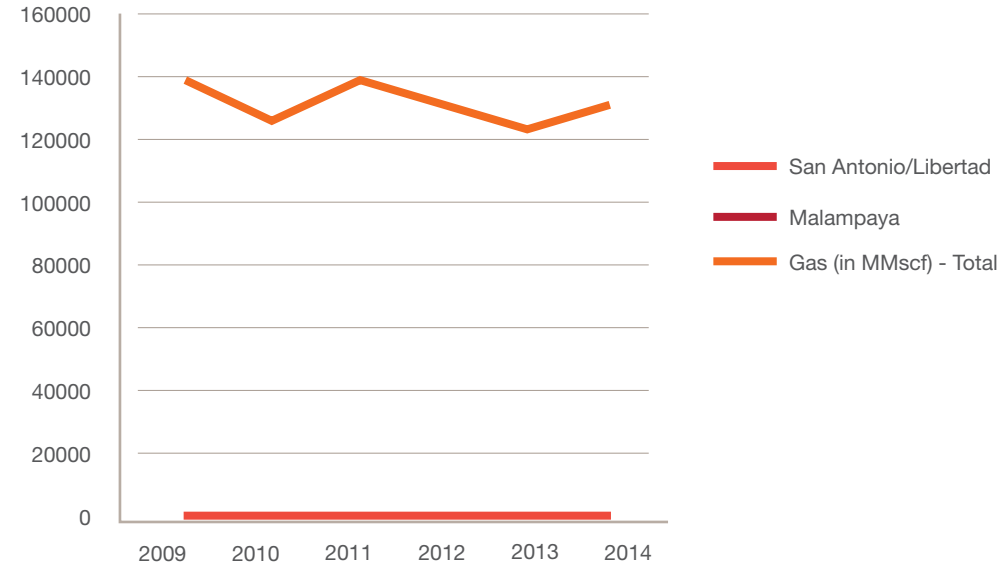


Illustration 3. **Map of areas with potential deposits of petroleum**

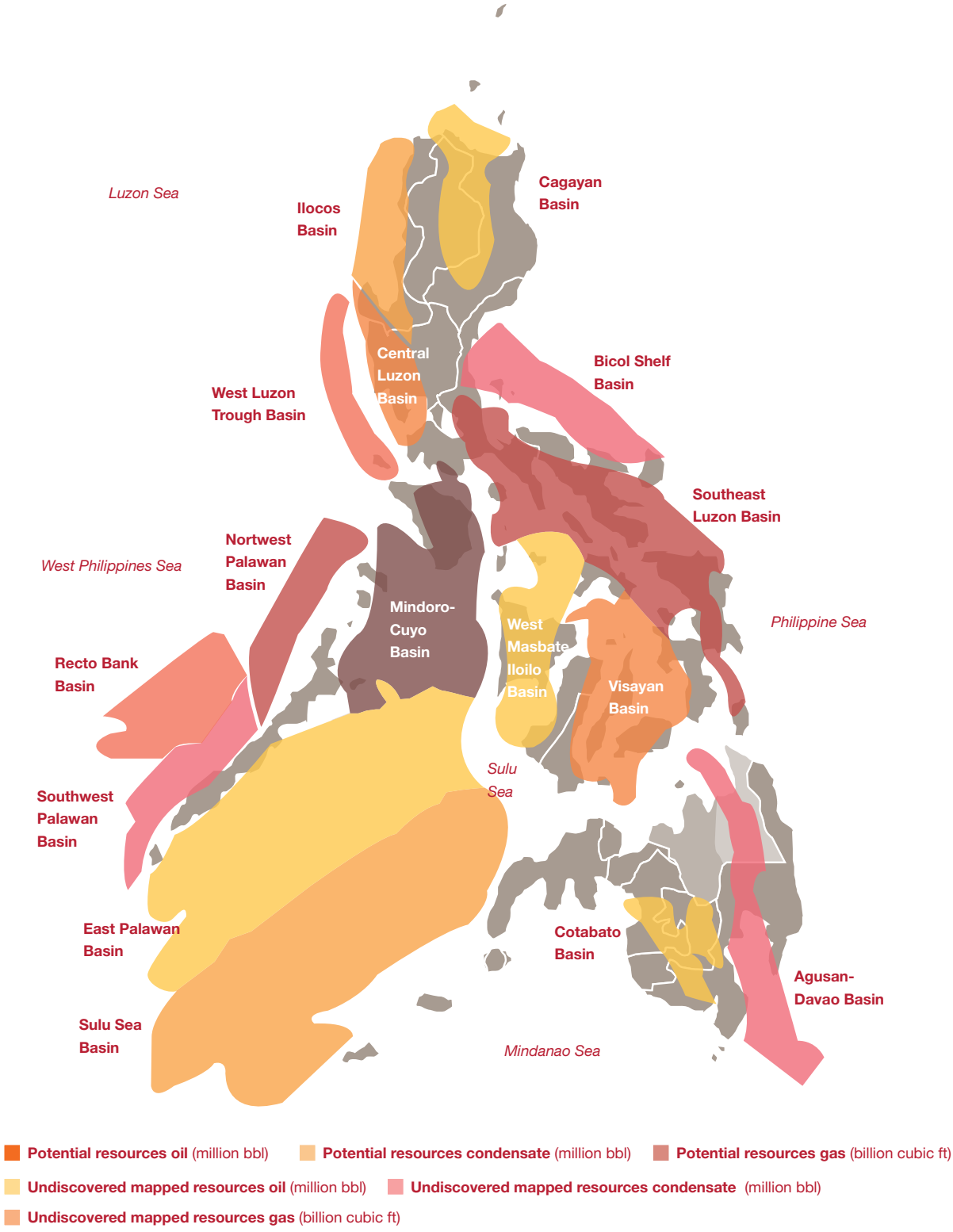
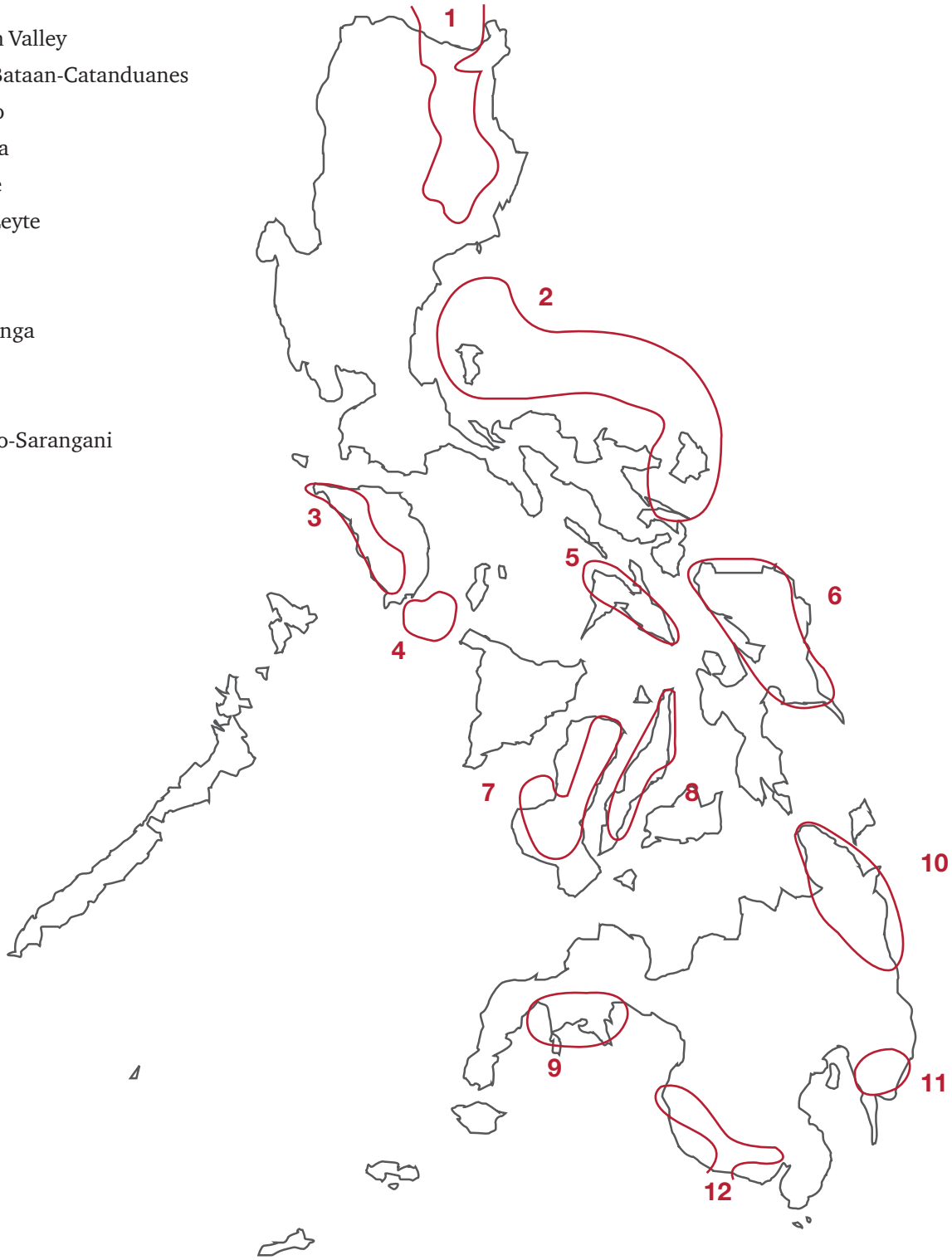


Illustration 4. **Map of areas with potential mineral deposits**

Coal Regions of The Philippines

1. Cagayan Valley
2. Polilio-Bataan-Catanduanes
3. Mindoro
4. Semirara
5. Masbate
6. Samar-Leyte
7. Negros
8. Cebu
9. Zamboanga
10. Surigao
11. Davao
12. Cotabato-Sarangani



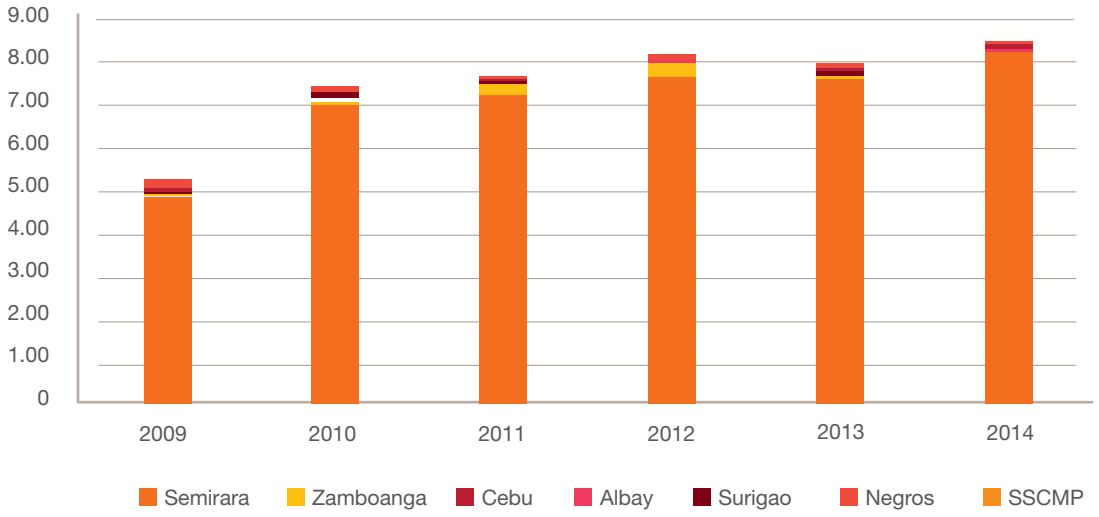
The aggregate production of coal, on the other hand, had risen steadily from 2007-2012, as can be seen from the table below:

Table 33. **Production volume and value of coal (2007 to 2012)**

Year	Production Volume (in MMT)	Value of Coal Production (in '000 PHP)
2007	3.7	5,303,910
2008	4.0	7,374,710
2009	5.2	9,719,087
2010	7.3	15,977,426
2011	7.6	22,426,286
2012	8.2	18,011,359

The data on coal shows that Semirara accounts for almost all of the coal production in the country. For completeness of information, however, the graph below is presented to inform the reader about the other (albeit minor) sources of coal in the Philippines from 2009-2014.

Figure 23. **Volume of coal production among different provinces from 2009 to 2014 (in mmt)**



Production Value

There is little information regarding the production of the non-metallic extraction sector, perhaps due to the fact that its contribution to aggregate income is relatively small, even smaller than the metal extraction sector. This is mainly due to the fact that national gas is sold locally and only condensate is exported. The table below shows the value of production for oil and gas, while the data on the value of the coal production is shown the previous table on coal production.

Table 34. **Oil and gas production from 2009 to 2014 (in million US$)**

	2009	2010	2011	2012	2013	2014
Philodrill	6.56	8.1	9.51	8.75	10.56	8.35
Galoc	196.11	207.58	273.33	119.5	192.71	299.85
Nido	-	14.62	6.99	-	-	-
Malampaya (gas)	1109.2	1187.24	1531.64	1662.93	1452.97	1450.09
Libertad (gas)	-	-	-	0.1	0.11	0.06
Total	**1311.87**	**1417.54**	**1821.48**	**1791.29**	**1656.36**	**1758.35**

Exports

The following tables show the contribution of the non-metal extraction sector to total Philippine exports.

Table 35. **Oil and Malampaya condensate exports from 2009 to 2014 - production and value**

	Oil (in bbl)	Malampaya condensate (in bbl)	Value (in thousand PHP)	Percentage of total exports in the country
2009	2,247,186	5,178,636	27,773,318	1.53%
2010	2,614,857	4,904,738	33,594,859	1.35%
2011	2,447,974	5,235,824	48,817,829	2.28%
2012	1,401,603	4,587,018	43,954,525	1.85%
2013	1,388,822	3,821,394	82,520,867	3.06%
2014	2,834,781	4,412,210	79,637,364	2.63%

Table 36. **Coal exports from 2007 to 2012 (in MMT and in thousand PHP)**

	Volume of exports (in MMT)	% of the country's total coal output	Value of coal export (in '000 PHP)	% of the country's total exports
2007	0.799	21.38	1,133,976	0.04
2008	0.993	24.97	1,841,465	0.06
2009	2.262	43.7	4,247,241	0.16
2010	4.099	55.87	8,926,588	0.28
2011	2.43	31.93	7,160,713	0.23
2012	3.173	38.92	7,010,021	0.22

As can be seen from the information presented, the non-metal extraction sector's contribution to exports is lower than the metal extraction sector's. The overall contribution of the extractive industry to total exports is approximately 6% on average during 2013 and 2014.

Impact on GDP and Employment

The overall impact of the non-metal extraction sector to national income and employment is quite low, even less than the metal-extraction sector. Note, however, that the data on GVA below does not include the 2013 and 2014 figures for coal, as data is not currently available. The table below reflects an average of 0.615% contribution to GDP, and 0.0028% contribution to total employment.

Table 37. **Oil, gas, and coal contribution to employment and GDP**

Year	Production value	GDP	Share in GDP	GVA	Labor employed	Total employment	Percentage of total employment
2013	70,312	11,542,286	0.61%	37,701	5,600	57,960,148	0.0097%
2014	78,053	12,642,736	0.62%	39,474	3,600	56,771,328	0.0063%

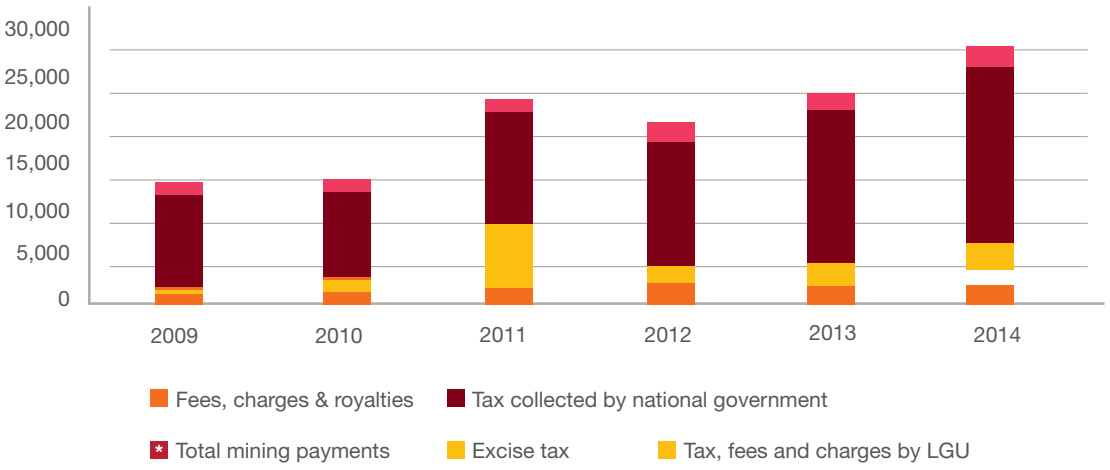
Impact on the government's revenues

The magnitude of the extractive industry's contribution to tax revenues and royalties is probably one of the most contentious issues regarding the sector from the beginning. The mining industry members contend that the current tax burden on extraction activities is nearing the point of prohibition, while many from civil society and government insist that the royalties and taxes the industry pays is too low. The debate has not been put to rest as of yet, and may not be settled anytime soon. This report does not have sufficient information to contribute to the discussion appropriately, and as such, will not. The only objective of this section is to report the taxes and royalties that were paid by the extractive industry for the reader's perusal and reference. Having said that, it is worth mentioning that the taxes and royalties that the extractive industry pay have the potential to expand the industry's impact on economic growth and, ultimately, on poverty. This is particularly true if the government has a sound plan to effectively convert tax revenues into development projects geared for the reduction of income inequality and poverty as a whole.

Tax and Royalty Payments

The information collected for this report indicates that total tax revenues and royalty payments from the extractive industry sector have been growing, with the bulk of the tax revenues originating from payments to national government such as income tax. A reproduction of the graph (Figure 10 in the report) from a previous report illustrates this:

Figure 24. **Mining tax revenues from 2009 to 2014 (in million PHP)**



Source: MGB

In terms of the distribution of taxes, royalties, and other government fees paid by the extractive industry in 2014, the information indicates that the lion's share of tax payments was paid out to the Department of Energy, from the non-metals sector. The tables below show that DOE received 50.95% (PHP27.1bn) of the total tax payments of the extractive sector, while the BIR received 42.98% (PHP22.8bn) of the total tax payments. The MGB received an amount of PHP2.03bn (3.82%), while the BOC received an amount of PHP0.57bn (1.07%). The LGUs and the NCIP were paid PHP320.8m and PHP303.6m in taxes, royalties and other fees, to round up the government taxes, fees, and royalties paid by the extractive industry sector.

Table 38. **Summary of taxes and fees per government agency, per industry sector**

	Reconciled oil and gas	Reconciled mining	Total reconciled amounts
BIR	15,162,658,342	7,659,711,660	22,822,370,002
BOC	-	570,844,638	570,844,638
DOE	27,055,539,705	-	27,055,539,705
LGU	-	320,782,806	320,782,806

	Reconciled oil and gas	Reconciled mining	Total reconciled amounts
MGB	-	2,029,816,208	2,029,816,208
NCIP	-	303,607,900	303,607,900
Total	**42,218,198,047**	**10,884,763,212**	**53,102,961,259**

Table 39. **Percentage of government agency per industry sector to total**

	Reconciled oil and gas	Reconciled mining	Total reconciled amounts
BIR	35.91%	70.37%	42.98%
BOC	-	5.24%	1.07%
DOE	64.09%	-	50.95%
LGU	-	2.95%	0.60%
MGB	-	18.65%	3.82%
NCIP	-	2.79%	0.57%
Total	**100.00%**	**100.00%**	**100.00%**

Breaking down the tax payments per agency and per subsector yields the following information:

Table 40. **Metal and non-metal extraction sector's payment of taxes, royalties, and other government fees**

	Reconciled nickel	Reconciled copper/gold/ silver/zinc	Reconciled chromite	Reconciled mining (other entities)	Reconciled oil and gas
BIR	6,239,730,929	1,389,730,365	819,229	29,431,137	15,162,658,342
BOC	41,732,016	527,444,832	1,483,618	184,172	-
LGU	90,787,667	226,509,131	2,453,118	1,032,890	-
MGB	2,027,774,169	-	2,042,039	-	-
NCIP	258,079,151	45,528,749	-	-	-
DOE	-	-	-	-	27,055,539,705
Total	**8,658,103,932**	**2,189,213,077**	**6,798,004**	**30,648,199**	**42,218,198,047**

To complete the information on government tax and royalty payments, the specific payments to government by the extractive industry, in turn, are disaggregated and summarized in the succeeding tables.

Table 41. **Disaggregation of taxes, royalties, and other government fees paid by the metal extraction sector**

	Reconciled nickel	Reconciled copper/gold/ silver/zinc	Reconciled chromite	Reconciled mining (other entities)	Total reconciled amounts
BIR					
Excise tax on minerals	948,731,921	850,653,887	819,229	261,280	1,800,466,317
Corporate income tax	4,784,635,889	416,670,806	-	29,169,857	5,230,476,552
Withholding tax - foreign shareholder dividends	418,745,256	17,203,219	-	-	435,948,475
Withholding tax - royalties to claim owners	87,617,863	105,202,453	-	-	192,820,316

	Reconciled nickel	Reconciled copper/gold/ silver/zinc	Reconciled chromite	Reconciled mining (other entities)	Total reconciled amounts
BOC					
Custom duties	6,901,063	80,204,481	-	14,940	87,120,484
VAT on imported materials and equipment	34,830,953	447,240,351	1,483,618	169,232	483,724,154
LGU					
Local business tax	82,036,348	145,938,400	2,271,868	939,818	231,186,434
Real property tax - basic	4,531,775	57,738,526	90,625	93,072	62,453,998
Real property tax - special education fund	4,219,544	22,832,205	90,625	-	27,142,374
MGB					
Royalty on mineral reservation	2,027,774,169	-	2,042,039	-	2,029,816,208
NCIP					
Royalty for IPs	258,079,151	45,528,749	-	-	303,607,900
Total	**8,658,103,932**	**2,189,213,077**	**6,798,004**	**30,648,199**	**10,884,763,212**

Table 42. **Disaggregation of taxes, royalties, and other government fees paid by the non-metal extraction sector**

	Reconciled
BIR	
Corporate income tax	12,074,597,174
Withholding tax - profit remittance to principal	3,313,283,389
DOE	
Government share from oil and gas prodcution	27,055,539,705
Total	**42,443,420,268**

Impact of payments of the extractive industry on government revenues

From the data collected, it seems that the share of the tax and royalty payments made by the members of the extractive industry in the government's tax collection is very small, at an average of 1% from 2009-2014, as reflected in the table below:

Table 43. **Share of mining tax revenue to total government receipts from 2009 to 2014 (in billion PHP)**

	2009	2010	2011	2012	2013	2014
National Government Revenue (A)	1,123.20	1,207.90	1,359.90	1,534.90	1,716.10	1,908.50
Total LGU Revenue from Local Sources (B)	95.70	106.00	114.90	125.80	135.20	150.70
Total Revenue (A+B)	1,218.90	1,313.90	1,474.80	1,660.70	1,851.30	2,059.20
Total Revenue from Mining	12.70	13.40	22.40	19.40	22.80	27.80
Share of Mining Revenue to Total	0.01	0.01	0.02	0.01	0.01	0.01

In terms of impact on local government units' tax collection, the mining taxes create a better story, with tax revenues from mining operations contributing close to 23.1% of Region XIII's tax

collections. Mining tax revenues also contribute a significant share to Region VII's and Region V's tax revenues at 24.9% and 16.3% respectively.

Table 44. **Summary of LGU collections disaggregated per region**

	Amount - mining	Percentage of total LGU collections
CAR	17,639,603	5.50%
NCR	12,290,253	3.83%
Region I	-	0.00%
Region II	33,353,319	10.40%
Region III	293,779	0.09%
Region IVB	21,457,663	6.69%
Region V	52,354,331	16.32%
Region VII	79,686,580	24.84%
Region XI	29,618,752	9.23%
Region XIII (Caraga)	74,088,526	23.10%
Total	**320,782,806**	**100.00%**

In terms of royalty payments to LGUs, the information about tax and royalty payments on mineral reservations shows that Surigao del Norte earned the most in the 40% share in the total tax collection (net of the 10% MGB share), with PHP218.8m as its share, followed by Surigao del Sur with PHP70.4m. Dinagat Islands earned PHP60.5m as its share in the collection, while Zambales got PHP11.1m. These figures are summarized in Table 103 in Chapter 2 Reconciliation Report, under Section 4, LGU in focus.

Summary, Conclusions and Way Forward

This report set-out to determine—using the available information collected in the previous report and complemented with additional data from PSA and the MGB—if the extractive industry has significant contributions to the Philippine economy. The contributions were divided into five: 1) share in the national income as measured in terms of GDP; 2) contribution to exports; 3) contribution to employment; and finally, 4) contribution to government revenues. The data shows that the industry, in its current form and state, has positive but a relative unremarkable contribution to the nation's economy as summarized in the table below:

Table 45. **Contribution of metallic and non-metallic mining to the economy**

	2013-2014 Average Share in GDP (%)	2013-2014 Average Share in Exports (%)	2013-2014 Average Share in Employment (%)	2014 Contribution to Government Revenues
Metal Extraction	0.975%	3.80%	0.425%	PHP5.7bn
Non-metal Extraction	0.615%	0.22%	0.008%	PHP35.3bn
Total	**1.50%**	**4.02%**	**0.433%**	**PHP41.0bn**

The low impact of the extractive industry to the economy—especially that of the metal extraction sector—could be attributed to the fact that there is little processing done to the raw ores, resulting in low value-added. Adding more processing and creating more linkages to the rest of the economy could boost the impact of the industry on the economy in terms of value of exports, share in GDP, and share in government revenues. The share in employment may change a little although it is imaginable that with more modern technology, the reliance on labor could, in fact, lessen as they are replaced by machines.

The issue regarding the negative impacts of extraction operations on the environment and the rest of society, must also be addressed head-on. These environmental and social damages are costs, albeit not easily measurable and attached a monetary value to, which must be considered and reflected in the financial bottom line of the firms in the industry. Not to do so, would be to understate the cost of operations, resulting in an inefficient level of extraction. There has to be efforts and initiatives in order to address the issue of social and environmental costs, for the Philippine society to truly have a sustainable extractive industry. There needs to be proper and appropriate economic valuation of these damages as well as those of the ecological services that the natural environment provides—services that might have to be traded for the potential gains that could be derived from mining operations.

Finally, tax and royalty payments made by the extractive industry, need to be evaluated. The extractive industry enjoys fiscal privileges—some of which are no longer relevant nor necessary—that must be reviewed, and perhaps reformed. Instances of "leaks" and tax evasion such as that in the form of (reported) transfer pricing should also be prevented in order for the economic gains from the extractive industry to be wholly realized.

Despite the current low impact of the extractive industry to the country's national economic welfare, the general sense is that there is potential for the industry to contribute more. The country possesses an abundant supply of minerals which could be used to fuel growth and development—if designed correctly.

Analysis of Data on Large-scale Metallic Mining Companies (as obtained from reporting templates)

The information summarized and analyzed in the succeeding section are obtained from the reporting templates submitted by the participating entities and by the MGB.

Out of all the large-scale metallic mining companies, the following had no operations in 2014 and are not included in the succeeding tables: Johson Gold Mining Corporation; Investwell Resources, Inc.; Atro Mining - Vitali Inc.; Century Peak Corporation (Esperanza); Norweah Metals and Minerals Company, Inc.; and Wellex Mining Corporation. Strong Built (Mining) Development Corporation has also stopped its operation in 2014 due to Typhoon Yolanda and is excluded. Lastly, Greenstone Resources Corporation was suspended from the latter part of 2013 until 2014 and thus, had no production and sales for the said period.

In analyzing the export and production data, it is important to note that extracted minerals undergo different production and refining processes before being sold/exported. Summarized below are the relevant information for each mineral product extracted in the country:

Table 46. **Metallic mineral products in the Philippines**

Mineral	Product	Measure of Volume
Gold	Dore	kilograms (kgs)
	Bullion	ounces (oz)
Copper	Concentrate	dry metric ton (dmt)
	Ore	dry metric ton (dmt)
Nickel	Direct shipping ore	wet metric ton (wmt)
Chromite	Ore	dry metric ton (dmt)
	Concentrate	dry metric ton (dmt)
Zinc	Concentrate	dry metric ton (dmt)
Iron	Ore	dry metric ton (dmt)
	Concentrate	dry metric ton (dmt)

Table 47. **Summary of export data of large-scale metallic companies for 2014**

Company	Commodity		Sales					Country of destination
			Local		Export			
			Volume	Value In PHP	Volume	Value In PHP	Value In US$	
Gold with Silver								
Lepanto Consolidated Mining Company [B]	Gold Dore							
		Contained gold (kgs)	-	-	701.56	1,395,681,460.44	31,405,001.26	China
		Contained silver (kgs)	-	-	1,204.46	35,805,252.48	805,972.38	China
Filminera Resources Corporation	Gold Dore		7,590,589.66	79,321,661.90	-	-	-	
Apex Mining Company, Inc. [A]	Gold Dore							
		Contained gold (kgs)	-	-	829.42	1,491,794,812.21	33,651,038.75	Switzerland
		Contained silver (kgs)	-	-	4,695.14	126,770,686.02	2,862,354.28	Switzerland
Philsaga Mining Corporation [C]	Gold Dore							
		Contained gold (kgs)	-	-	2,585.22	4,632,462,033.83	104,259,393.73	Hong Kong
		Contained silver (kgs)	-	-	693.73	15,382,237.61	346,114.10	Hong Kong
Copper with Gold								
OceanaGold (Philippines) Inc.	Gold Dore							
		Contained gold (kgs)	-	-	608.81	1,050,587,679.87	23,664,443.00	Australia
		Contained silver (kgs)	-	-	81.21	1,039,404.40	23,412.54	Australia
	Copper Concentrate (DMT)		-	-	25,886.18	7,879,962,960.81	177,495,832.00	Japan, Korea
		Contained gold (kgs)	-	-	2,944.17	5,136,117,314.04	115,690,825.00	Japan, Korea
		Contained silver (kgs)	-	-	9,795.81	252,514,912.91	5,687,887.72	Japan, Korea
Rapu-Rapu Minerals, Inc.	Gold Ore							
		Contained gold (kgs)	-	-	131.21	216,144,363.96	4,940,048.20	China
		Contained silver (kgs)	-	-	905.47	22,322,040.62	508,185.33	China
	Copper Concentrate (DMT)		-	-	6,474.65	291,211,404.66	6,648,065.67	China
Copper with Gold and Silver								
Philex Mining Corporation	Copper Concentrate (DMT)		-	-	75,189.00			
		Contained gold (kgs)	-	-	3,505.00	6,346,917,246.00	142,863,653.00	Japan
		Contained copper (kgs)	-	-	17,220,698.00	5,093,174,231.00	114,539,725.00	Japan
		Contained silver (kgs)	-	-	3,212.00	86,183,193.00	1,940,658.00	Japan
Carmen Copper Corporation	Copper Concentrate (DMT)		10,177.89	770,555,140.89	166,910.02	12,981,178,128.53	310,344,213.02	China, Japan, India
		Contained gold (kgs)	1,554.71	83,677,191.38	22,531.33	1,260,005,821.13	30,319,860.55	China, Japan, India
		Contained silver (kgs)	-	-	1,904.43	934,251.04	21,149.95	China, Japan, India
TVI Resource Development Philippines, Inc.	Copper Concentrate (DMT)		-	-	4,118.00	346,907,056.49	7,780,317.00	Oman
	Zinc Concentrate (DMT)		-	-	5,069.00	143,597,936.89	3,250,858.00	South Korea
Chromite								
Krominco Inc	Chromite Ore Concentrate (DMT)		-	-	5,289,558.00	40,961,460.51	935,449.45	Japan
Iron								
Leyte Iron Sand Corporation	Iron Ore/ Concentrate (DMT)		3,680.56	12,602,244.47	11,135.52	27,865,574.20	623,588.84	China

Company	Commodity	Sales					Country of destination
		Local		Export			
		Volume	Value In PHP	Volume	Value In PHP	Value In US$	
Ore Asia Mining & Development Corporation [B]	Iron Ore/ Concentrate (DMT)	-	-	47,311,413.00	131,035,212.57	2,950,520.58	Hong Kong
Nickel							
Benquet Corporation Nickel Mines Inc.	Nickel Direct Shipping Ore (WMT)	-	-	1,064,165.00	1,983,208,458.00	44,598,902.00	China
Zambales Diversified Metals Corporation	Nickel Direct Shipping Ore (WMT)	-	-	145,460.81	406,186,127.00	9,337,511.00	China
Rio Tuba Nickel Mining Corporation	Nickel Direct Shipping Ore (WMT)	-	-	915,805.00	2,073,873,725.13	46,894,219.70	Japan
	Iron Ore/ Concentrate (DMT)	-	-	1,353,255.00	2,692,457,125.15	61,050,841.73	China
	Others: Limestone	3,382,826.00	1,538,694,120.22	319,050.00	305,394,096.81	6,845,982.75	China
	Nickel Direct Shipping Ore (WMT)	428,978.73	316,144,755.84	-	-	-	
Citinickel Mines and Development Corporation	Nickel Direct Shipping Ore (WMT)	-	-	3,311,606.21	3,548,551,953.75	80,323,154.86	China, Japan
Berong Nickel Corporation [A]	Nickel Direct Shipping Ore (WMT)	-	-	672,636.41	2,136,331,285.81	48,538,873.60	Australia, China, Japan
SR Metals, Incorporated [A]	Nickel Direct Shipping Ore (WMT)	-	-	2,021,005.32	4,715,143,785.90	107,354,806.40	China
AAM-Phil Natural Resources Exploration Development Corporation	Nickel Direct Shipping Ore (WMT)	-	-	166,024.45	129,736,873.00	3,154,464.55	China
Cagdianao Mining Corporation	Nickel Direct Shipping Ore (WMT)	-	-	249,605.00	1,080,701,999.00	24,610,466.00	Japan
	Nickel Direct Shipping Ore (WMT)			942,297.00	2,316,192,465.00	52,751,644.00	China
	Nickel Direct Shipping Ore (WMT)			158,397.00	198,579,212.00	4,506,037.00	Australia
Hinatuan Mining Corporation	Nickel Direct Shipping Ore (WMT)	-	-	3,462,944.00	5,051,718,865.50	114,869,411.37	China
Shuley Mine Incorporated [C]	Nickel Direct Shipping Ore (WMT)	-	-	1,817,857.00	2,075,580,810.00	47,479,233.00	China
Platinum Group Metals Corporation [A]	Nickel Direct Shipping Ore (WMT)	-	-	3,839,602.31	11,706,620,207.43	266,873,372.82	Australia, China
Taganito Mining Corporation [B]	Nickel Direct Shipping Ore (WMT)	4,421,661.00	1,434,219,965.79	3,064,327.00	7,044,757,401.94	160,560,943.83	China, Japan
CTP Construction and Mining Corporation (Adlay) [A]	Nickel Direct Shipping Ore (WMT)			2,420,728.00	6,340,873,893.00	145,524,223.00	China
CTP Construction and Mining Corporation (Dahican) [A]	Nickel Direct Shipping Ore (WMT)			540,536.00	842,199,144.00	19,034,993.00	China
Carrascal Nickel Corporation	Nickel Direct Shipping Ore (WMT)	-	-	4,926,371.00	5,188,456,009.00	118,141,152.00	China

Company	Commodity		Sales					Country of destination
			Local		Export			
			Volume	Value	Volume	Value		
				In PHP		In PHP	In US$	
Marcventures Mining and Development Corp. [A]	Nickel Direct Shipping Ore (WMT)		-	-	1,093,118.31	1,833,961,626.00	41,621,000.00	China
Oriental Synergy Mining Corporation	Nickel Direct Shipping Ore (WMT)				101,618.53	143,889,790.00	3,320,530.00	China
Adnama Mining Resources Incorporated [B]	Nickel Direct Shipping Ore (WMT)		-	-	1,106,871.31	2,297,959,004.45	52,382,242.42	China
Eramen Minerals Inc.	Nickel Direct Shipping Ore (WMT)				877,401.00	1,663,922,575.00	37,287,500.00	China, Japan
LNL Archipelago Minerals Inc.	Nickel Direct Shipping Ore (WMT)		-	-	533,902.00	1,315,146,531.00	29,678,415.00	China
Libjo Mining Corporation [B]	Nickel Direct Shipping Ore (WMT)		-	-	785,137.00	824,352,570.94	18,742,653.01	China
	Nickel Direct Shipping Ore (WMT)				103,479.00	63,037,875.24	1,400,749.88	Australia
PMDC	Nickel Direct Shipping Ore (WMT)		-	-	1,044,992.00	832,501,375.60	19,192,172.00	China
Sinosteel Phils. H.Y. Mining Corporation [C]	Nickel Direct Shipping Ore (WMT)		-	-	55,000.00	49,120,665.00	1,127,500.00	China
				4,235,215,080.49		**17,867,012,125.86**	**2,690,761,562.26**	-

Legend:
[A] Production and export data obtained from MGB
[B] Production data obtained from MGB
[C] Export data obtained from MGB
[D] No production and/or sales report submitted to the MGB

Table 48. **Summary of export data, per country**

Country of Destination	Commodity		Volume	In PHP	In US$	Percentage
China	Gold Dore					
		Contained gold (kgs)	832.77	1,611,825,824	36,345,049	
		Contained silver (kgs)	2,109.93	58,127,293	1,314,158	
	Nickel Direct Shipping Ore (WMT)		22,228,027.73	36,346,227,993	828,310,853	
	Iron Ore/ Concentrate (DMT)		11,135.52	2,720,322,699	61,674,431	
	Copper Concentrate (DMT)		6,474.65	291,211,405	6,648,066	
	Others: Limestone		319,050.00	305,394,097	6,845,983	
				41,333,109,311	**941,138,540**	**35%**

Country of Destination	Commodity		Volume	In PHP	In US$	Percentage
China, Japan, India	Copper Concentrate (DMT)		166,910.02	12,981,178,129	310,344,213	
		Contained gold (kgs)	22,531.33	1,260,005,821	30,319,860	
		Contained silver (kgs)	1,904.43	934,251	21,150	
				14,242,118,201	**340,685,223**	
China, Japan	Nickel Direct Shipping Ore (WMT)		7,253,334.21	12,257,231,931	278,171,599	10%
Japan	Copper Concentrate (DMT)					
		Contained gold (kgs)	3,505.00	6,346,917,246	142,863,653	
		Contained copper (kgs)	17,220,698.00	5,093,174,231	114,539,725	
		Contained silver (kgs)	3,212.00	86,183,193	1,940,658	
	Chromite Ore Concentrate (DMT)		5,289,558.00	40,961,461	935,449	
	Nickel Direct Shipping Ore (WMT)		1,165,410.00	3,154,575,724	71,504,686	
				14,721,811,855	**331,784,171**	
Japan, Korea	Copper Concentrate (DMT)		25,886.18	7,879,962,961	177,495,832	7%
		Contained gold (kgs)	2,944.17	5,136,117,314	115,690,825	
		Contained silver (kgs)	9,795.81	252,514,913	5,687,888	
				13,268,595,188	298,874,545	
Hong Kong	Gold Dore					
		Contained gold (kgs)	2,585.22	4,632,462,034	104,259,394	
		Contained silver (kgs)	693.73	15,382,238	346,114	
	Iron Ore/ Concentrate (DMT)		47,311,413.00	131,035,213	2,950,520	
				4,778,879,485	**107,556,028**	
Australia, China	Nickel Direct Shipping Ore (WMT)		3,839,602.31	11,706,620,207	266,873,373	10%
Australia, China, Japan	Nickel Direct Shipping Ore (WMT)		672,636.41	2,136,331,286	48,538,874	

Country of Destination	Commodity		Volume	In PHP	In US$	Percentage
Australia	Gold Dore					0%
		Contained gold (kgs)	608.81	1,050,587,680	23,664,443	
		Contained silver (kgs)	81.21	1,039,404	23,412	
	Nickel Direct Shipping Ore (WMT)		261,876.00	261,617,087	5,906,787	
				1,313,244,171	29,594,642	
South Korea	Zinc Concentrate (DMT)		5,069.00	143,597,937	3,250,858	0%
Oman	Copper Concentrate (DMT)		4,118.00	346,907,056	7,780,317	0%
Switzerland	Gold Dore					
		Contained gold (kgs)	829.42	1,491,794,812	33,651,039	
		Contained silver (kgs)	4,695.14	126,770,686	2,862,354	
				1,618,565,498	**36,513,393**	
Total				**117,867,012,126**	**2,690,761,563**	**100%**

We can surmise from the tables above that less than 5% of the total sales by participating entities are made to local companies. Most local sales are made to processing plants. In particular, the sales of Rio Tuba Nickel Mining Corporation, Taganito Mining Corporation and Filminera Resources Corp. are made to three of the processing plants in the country, Coral Bay Nickel Corporation, Taganito HPAL Nickel Corporation, and Philippine Gold Processing and Refining Corp. (PGPRC), respectively. Carmen Copper Corporation also has significant local sales, although it has its own processing plant.

Coral Bay Nickel Corporation operates a Hydrometallurgical Processing Plant in Rio Tuba, Bataraza, Palawan to produce nickel and cobalt sulfide from existing stockpiles of low grade nickel ores from the nickel mine of Rio Tuba Nickel Mining Corporation. The main product is mixed sulfide of nickel and cobalt analyzing 57.2% Ni and 4.2% Co. The mixed sulfide will be in powder form and will be contained in flexible plastic bags for shipment to foreign buyers.

Taganito HPAL Nickel Corporation, on the other hand, is located in Surigao del Norte and is the single largest investment in the mining industry in the Philippines to date. The processing plant is a joint venture of Sumitomo Metal Mining Co., Ltd (62.5%), Nickel Asia Corp. (22.5%) and Mitsui & Co. Ltd. (15%). (Nickel Asia Corp. has since divested 12.5% of its share in Taganito HPAL Nickel Corporation in 2016, reducing its ownership to 10%.) It produces mixed nickel-cobalt sulfides using HPAL technology and exports the raw materials to the Sumitomo Metal Mining Group's nickel refining facilities at Niihama Nickel Refinery and Harima Refinery in Japan.

PGPRC is indirectly wholly-owned by B2Gold Corp., a Vancouver based gold producer, and is located in the island of Masbate. PGPRC purchases all of the ore extracted by Filminera Resources Corp. for processing. The processed gold and silver ore are then exported as gold bullions.

Exports

Ninety-six percent of the total sales of participating entities are exported and are concentrated on a handful of countries, such as China, Japan, Australia and Korea, accounting for more than 90% of the total. Nickel and copper are the top exports in terms of ore value, comprising 91% of the total exports of the entities covered. Most nickel exports go to China, while a significant portion of copper exports go to Japan. Refer to Table 49 for further details.

Table 49. **Summary of export data, per ore and destination**

Ore	Destination	In PHP	In US$	Percentage
Gold	China	1,431,486,713	32,210,974	
	Switzerland	1,618,565,498	36,513,393	
	Hong Kong	4,647,844,271	104,605,508	
	Australia	1,051,627,084	23,687,855	
		8,749,523,566	197,017,730	8%
Copper	Japan, Korea	13,268,595,188	298,874,545	
	Japan	11,526,274,670	259,344,036	
	China, Japan, India	14,242,118,201	340,685,223	
	Oman	346,907,056	7,780,317	
		39,383,895,115	906,684,121	38%
Chromite	Japan	40,961,461	935,449	0%
Iron	China	333,259,671	7,469,571	
	Hong Kong	131,035,213	2,950,521	
		464,294,884	10,420,092	0%
Nickel	China	31,305,536,165	712,144,437	
	Japan	3,154,575,724	71,504,686	
	Australia	261,617,087	5,906,787	
	China, Japan	10,593,309,356	240,884,099	
	Australia, China	11,706,620,207	266,873,373	
		57,021,658,539	1,297,313,382	54%
Zinc	South Korea	143,597,937	3,250,858	0%
Total		**105,803,931,502**	**2,415,621,632**	**100%**

Note that the local and export sales discussed above are not necessarily correlated to the volume of production per company (Production data is summarized in Table 74 below). Sales during the year may have been sourced from previous years' production, which were reported as beginning stockpile inventory for the current year. Accordingly, unit cost of metal sales during the year maybe the average of prior years and current period costs. Thus, it is also possible for a company to have sales during the year, but not production (as with the case of Rapu-Rapu Minerals, Inc.)

Accordingly, the MSG plans to include the beginning inventory balance (amount and volume) in the reporting template in the next report, as this would assist in determining how much of current year sales were from current year production.

Also, the export data for certain minerals are reported in one sum for two or more countries (e.g., Australia, China for nickel). This is because the data provided by the reporting templates are also as such, i.e., without disaggregation per country. Moving forward, the disaggregation of information per country is also included as a recommendation for the improvement of the reporting template for the next report.

Table 50. **Summary of production data of large-scale metallic companies for 2014**

Company	Product	Production	
		Volume	Value In PHP
Gold with Silver			
Lepanto Consolidated Mining Company [B]	Gold Dore		
	Contained gold (kgs)	768	1,391,719,919
	Contained silver (kgs)	1,357	36,860,753
Filminera Resources Corporation	Gold Dore	10,004	104,567,947
Apex Mining Company, Inc. [A]	Gold Dore		
	Contained gold (kgs)	896	1,605,472,841
	Contained silver (kgs)	4,953	133,688,511
Philsaga Mining Corporation [C]	Gold Dore	577,714	318,948,477
	Contained gold (kgs)	-	-
	Contained silver (kgs)	-	-
Copper with Gold			
OceanaGold (Philippines) Inc.	Gold Dore		
	Contained gold (kgs)	639	13,926,217
	Contained silver (kgs)	82	
	Copper Concentrate (DMT)	25,010	109,492,119
	Contained gold (kgs)	2,777	
	Contained silver (kgs)	9,303	
Copper with Gold and Silver			
Philex Mining Corporation	Copper Concentrate (DMT)	70,062	
	Contained gold (kgs)	3,259	5,889,105,599
	Contained copper (kgs)	16,053,177	4,615,092,137
	Contained silver (kgs)	3,023	78,160,455
Carmen Copper Corporation	Copper Concentrate (DMT)	177,876	10,094,533,351
	Contained gold (kgs)	28,888	
	Contained silver (kgs)	122,964	
TVI Resource Development Philippines, Inc.	Copper Concentrate (DMT)	4,118	7,780,317
	Zinc Concentrate (DMT)	5,069	3,250,858
Chromite			
Krominco Inc	Chromite Ore Concentrate (DMT)	10,698	83,653,721
Iron			
Leyte Iron Sand Corporation	Iron Ore/Concentrate (DMT)	16,209	84,025,220
Ore Asia Mining & Development Corporation [B]	Iron Ore/Concentrate (DMT)	29,275	87,624,775
Nickel			
Benquet Corporation Nickel Mines Inc.	Nickel Direct Shipping Ore (WMT)	839,230	1,450,239,115
Zambales Diversified Metals Corporation	Nickel Direct Shipping Ore (WMT)	219,972	439,916,346

Company	Product	Production	
		Volume	Value In PHP
Rio Tuba Nickel Mining Corporation	Nickel Direct Shipping Ore (WMT)	2,437,430	1,111,377,731
	Iron Ore/Concentrate (DMT)	4,585,867	717,509,304
	Others: Limestone	496,806	327,037,730
Citinickel Mines and Development Corporation [E]	Nickel Direct Shipping Ore (WMT)	3,065,258	-
Berong Nickel Corporation [A]	Nickel Direct Shipping Ore (WMT)	813,300	1,327,677,348
SR Metals, Incorporated [A]	Nickel Direct Shipping Ore (WMT)	2,062,069	4,249,708,692
AAM-Phil Natural Resources Exploration Development Corporation	Nickel Direct Shipping Ore (WMT)	166,024	129,736,873
Cagdianao Mining Corporation [E]	Nickel Direct Shipping Ore (WMT)	1,093,984	
Hinatuan Mining Corporation	Nickel Direct Shipping Ore (WMT)	2,333,251	4,922,748,222
Platinum Group Metals Corporation [A]	Nickel Direct Shipping Ore (WMT)	3,930,980	11,267,593,759
Taganito Mining Corporation [B]	Nickel Direct Shipping Ore (WMT)	5,747,496	8,787,432,795
CTP Construction and Mining Corporation (Adlay) [A]	Nickel Direct Shipping Ore (WMT)	2,452,251	6,340,873,893
CTP Construction and Mining Corporation (Dahican) [A]	Nickel Direct Shipping Ore (WMT)	371,372	618,475,281
Carrascal Nickel Corporation	Nickel Direct Shipping Ore (WMT)	4,971,848	667,966,862
Marcventures Mining and Development Corp. [A]	Nickel Direct Shipping Ore (WMT)	1,097,676	1,880,604,540
Oriental Synergy Mining Corporation	Nickel Direct Shipping Ore (WMT)	264,224	218,951,623
Adnama Mining Resources Incorporated [B]	Nickel Direct Shipping Ore (WMT)	772,006	2,075,348,000
Eramen Minerals, Inc.	Nickel Direct Shipping Ore (WMT)	799,060	993,927,964
LNL Archipelago Minerals, Inc. [E]	Nickel Direct Shipping Ore (WMT)	221,376	
Libjo Mining Corporation [B]	Nickel Direct Shipping Ore (WMT)	671,153	1,155,122,452
PMDC	Nickel Direct Shipping Ore (WMT)	1,044,992	832,501,376
Total			**74,172,653,122**

Legend
[A] Production and export data obtained from MGB
[B] Production data obtained from MGB
[C] Export data obtained from MGB
[D] No production and/or sales report submitted to the MGB
[E] Production value not available from reporting templates

Employment

Table 51. **Summary of employment data of participating entities for 2014**

Company	Local												
	Male						Total male employees	Female					
	Regular		Total	Contractual		Total		Regular		Total	Contractual		Total
	IP	Non IP		IP	Non IP			IP	Non IP		IP	Non IP	
AAM-Phil Natural Resources Exploration and Development Corporation (Parcel 1)		5	5		72	72	77			-		65	65
AAM-Phil Natural Resources Exploration and Development Corporation (Parcel 2)			0		180	180	180			0		180	180
Adnama Mining Resources, Inc.	-	528	528	-	23	23	551	-	68	68	-	-	-
BenguetCorp. Nickel Mines, Inc.	-	-	391	-	-	349	740	-	-	27	-	-	-
Cagdianao Mining Corporation	-	159	159	-	-	-	159	26	-	26	-	-	-
Carmen Copper Corporation			3,393			515	3,908			233			10
Carrascal Nickel Corporation	-	122	122	-	-	-	122	-	27	27	-	-	-
Filminera Resources Corporation	-	406	406	-	11	11	417	-	48	48	-	4	4
Greenstone Resources Corporation	-	345	345	-	-	-	345	-	-	-	-	-	-
Hinatuan Mining Corporation	-	163	163	-	848	848	1,011	-	36	36	-	33	33
Johson Gold Mining Corporation			10			38	48			3			
Lepanto Consolidated Mining Company	736	329	1,065	7	31	38	1,103	31	51	82	4	4	8
Leyte Iron Sand Mining Corporation	-	88	88	-		24	112	-	11	11	-	2	2
LNL Archipelago Minerals Incorporated	-	36	36	-	-	-	36	-	13	13	-	-	-
OceanaGold (Philippines), Inc.	187	164	351	10	32	42	393	45	32	77	3	1	4
Ore Asia Mining and Development Corporation			70			55	125			12			2
Pacific Nickel Phils., Inc.	0	47	47	0	188	188	235	0	5	5	0	42	42
Philex Mining Corporation	181	2010	2191	52	283	335	2526	7	165	172	0	17	17
Philsaga Mining Corporation	626	1463	2089	1096	1096	2192	4281	69	164	233	3	1	4
PMDC - formerly Natural Resources Mining Development Corporation	5	20	25	0	8	8	33	0	18	18	1	0	1
Rio Tuba Nickel Mining Corporation	16	604	620	0	20	20	640	0	44	44	0	1	1
Shuley Mine Incorporated	0	17	17	0	0	0	17	0	5	5	0	0	0
Sinosteel Phils. H. Y. Mining Corporation	0	15	15	0	0	0	15	8	0	23	0	0	0
Taganito Mining Corporation	4	358	362	22	993	1015	1377	0	68	68	0	39	39
TVI Resource Development Philippines, Inc (Canatuan)	0	24	24	0	94	94	118	0	21	21	0	11	11
TOTAL	**1,755**	**6,370**	**11,644**	**1,187**	**3,604**	**5,772**	**17,761**	**186**	**708**	**1,184**	**11**	**155**	**178**

Local	Foreign					
	Male			Female		
Total female employees	Regular	Consultant	Total male employees	Regular	Contractual	Total female employees
65			-			-
180		3	3			
68						
27	-	-	-	-	-	-
26	-	-	-	-	-	-
243						
27	-	-	-	-	-	-
52	1	12	13	-	-	-
-						
69	-	-	-	-	-	-
3						
90	-	-	-	-	-	-
13	-	2	2	-	-	-
-	-	-	-	-	-	-
81	11	7	18	-	-	-
14						
47	0	0	0	0	0	0
189						
237	0	0	0	0	0	0
19	0	0	0	0	0	0
45	0	0	0	0	0	0
5	0	0	0	0	0	0
23	1	1	2	0	0	0
107	1	0	1	0	0	0
32	1	0	1	0	0	0
1,349	**15**	**22**	**37**	**-**	**-**	**-**

Participating entities not included in the table above did not provide detailed employment data in the reporting template submitted.

Based on the data available, we see that the participating entities employ IPs in their operations (3,139 identified, including both regular and contractual employees). Notable as well that there are 37 foreign employees identified for the participating entities covered by this report , which is less than 1% of the total workforce employed; hence represents that labor is substantially sourced locally.

The extractive industry and total government revenues

This section provides a snapshot of the contributions of the extractive industry to total government revenues, particularly to the BOC and BIR.

Taxes paid to LGUs are not included as data per sector is currently not available. Conversely, taxes paid to the MGB and DOE are purely from the extractive industry, thus, no such analysis is needed.

Table 52. **2014 BOC and BIR revenues from extractive industries in absolute terms and as percentage of total government revenues**

Type of tax	Total for 2014	Sector	Amount	Percentage of Total
BOC				
Customs duties	56,279,000,000	Large-scale metallic companies	61,905,086	0.11%
		Large-scale non-metallic companies	173,603,832	0.31%
		Oil and gas companies	4,754,810	0.01%
		Coal companies	3,022,289	0.01%
			243,286,017	0.43%
VAT on imported materials and equipment	279,114,000,000	Large-scale metallic companies	330,087,347	0.12%
		Large-scale non-metallic companies	1,734,631,343	0.62%
		Oil and gas companies	16,049,182	0.01%
		Coal companies	6,500,901	0.00%
			2,087,268,773	0.75%
Excise tax on imported goods	30,428,000,000	Large-scale metallic companies	1,818	0.00%
		Large-scale non-metallic companies	24,935,094	0.08%
		Oil and gas companies	2,707	0.00%
		Coal companies	179,481	0.00%
			25,119,100	0.08%

Type of tax	Total for 2014	Sector	Amount	Percentage of Total
BIR				
Corporate income tax	338,019,363,326	Large-scale metallic companies	4,737,486,784	1.40%
		Large-scale non-metallic companies	3,799,302,150	1.12%
		Oil and gas companies	12,070,795,008	3.57%
		Coal companies	12,134,495	0.00%
			20,619,718,437	6.10%
Excise tax on minerals	177,421,309,917	Large-scale metallic companies	1,687,118,589	0.95%
		Large-scale non-metallic companies	60,049,108	0.03%
		Oil and gas companies	-	0.00%
		Coal companies	-	0.00%
			1,747,167,698	0.98%
			3,494,335,396	1.97%
Final tax	167,053,426,463	Large-scale metallic companies	1,482,106,260	0.89%
		Large-scale non-metallic companies	622,840,599	0.37%
		Oil and gas companies	4,858,282,777	2.91%
		Coal companies	157,435,592	0.09%
			7,120,665,230	4.26%

III. Revenue allocations

A. Distribution of extractive industry revenues

The main taxes levied on the mining sector are corporate income tax, excise tax on minerals and royalties on mineral reservations, while the major oil and gas levies are the government's share of oil and gas production, corporate income tax and withholding tax on profit remittance to principal. The BIR is the main body responsible for collecting taxes paid to central government, while the MGB and the DOE collect sector levies for mining and coal, oil and gas, respectively. LGUs are responsible for collecting subnational payments.

Revenues recorded in the national budget are classified as tax and non-tax revenues, regardless of whether these are received in cash or in kind. National government revenues are recorded in the national budget and may be classified based on source and based on collecting department/agency, and not necessarily on the consideration expected to be collected.

All revenues from the extractive industry sector other than those directly collected by LGUs including business and real property taxes and IP royalty payments which are received directly by IPs are recorded in the national budget. The details of these tax and non-tax revenues can be found in DBM website (link: http://www.dbm.gov.ph/wp-content/uploads/2012/03/PGB-B5.pdf)

Other information on the LGU budget process, revenue management and the COA audit process may be found in the first and second PH-EITI report.

LGU share in the national budget

LGUs have a 40% share from the three types of national wealth shown below. However, 10% of royalty income on mineral reservations are appropriated by the MGB prior to sharing the remaining 90% between the national government and LGUs.

Table 53. **Sources of national wealth and related collecting government agency**

Type of national wealth	Collecting government agency	Frequency of release to LGUs
Royalty on mineral reservations	MGB	Annual
Energy resources production	DOE	Annual
Mining taxes	BIR	Quarterly

Budgeting and Expenditure

Local government budgeting process

Budget preparation consists of four major activities by the heads of local departments and offices, the Local Finance Committee, and the local chief executive, a summary of which is provided below. The procedures, deliverables and timelines are detailed in the second PH-EITI report.

Figure 25. **Local government budgeting process**

Allocation

Section 24 of the LGC provides that shares from the national wealth of LGUs such as the excise taxes and royalties are to be appropriated by their respective sanggunian to finance local development and livelihood projects. As noted in the second PH-EITI report, share in national wealth arising from excise taxes on mining activities and royalties on mineral reservations forms part of an LGUs' general fund, making it difficult to track how LGUs are spending these revenues. The LGC requires collections from national wealth be spent for development of local communities. In the case of energy resources, 80% of the LGU's share must be applied solely to lower electricity cost in the LGU where the source of energy is located.

However, LGUs continue to appear to deviate from the appropriation rules. Most of the LGUs put all their revenues, including local payments and national government agencies' transfers to the general fund that are then appropriated for all types of LGU expense and projects, as LGUs remain unaware of the disaggregation of the share in national wealth that they received. For certain LGUs, share in national wealth gets credited to their respective bank accounts without formal notice as to the source (excise tax or royalties from mineral reservation) or the year when the taxes were collected.

To address this issue, DOF and DBM have released Joint Circular No. 2016-1 in order to streamline the process of releasing funds authorized for LGUs, including share in national wealth. As discussed in Section I, *Legal and instutional framework, including allocation of contracts and licenses*, under *Ongoing reforms,* this will cover disbursements in 2017.

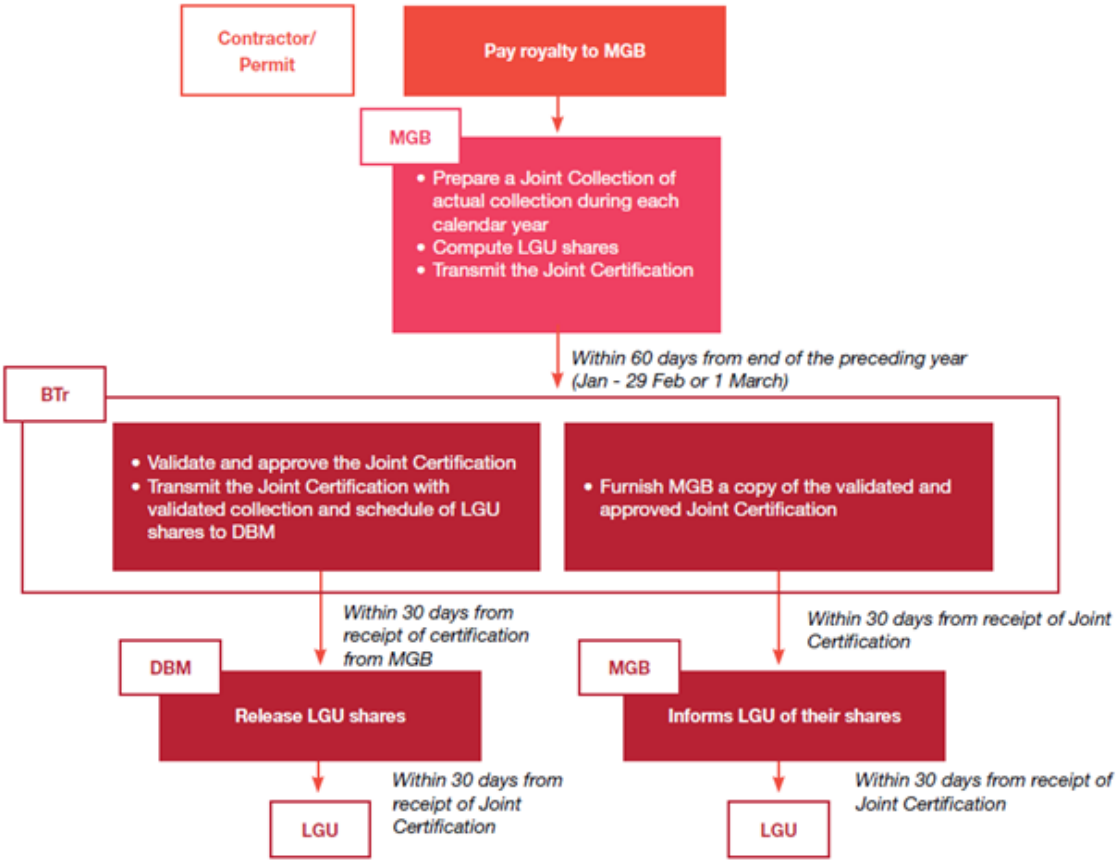
Royalty income on mineral reservations collection and transfer

DOF-DBM-DILG-DENR Joint Circular No. 2010-1 (Annex O) outlines the roles and responsibilities of national government agencies in the collection and release of shares in royalty income to LGUs. It also provides for the procedure and the timelines for submission of documentation and release

of the funds. Refer to Figure 26, a diagram on the procedures on how royalty income collected is released as an LGUs share in national wealth.

Further details on the process is included in the second PH-EITI report.

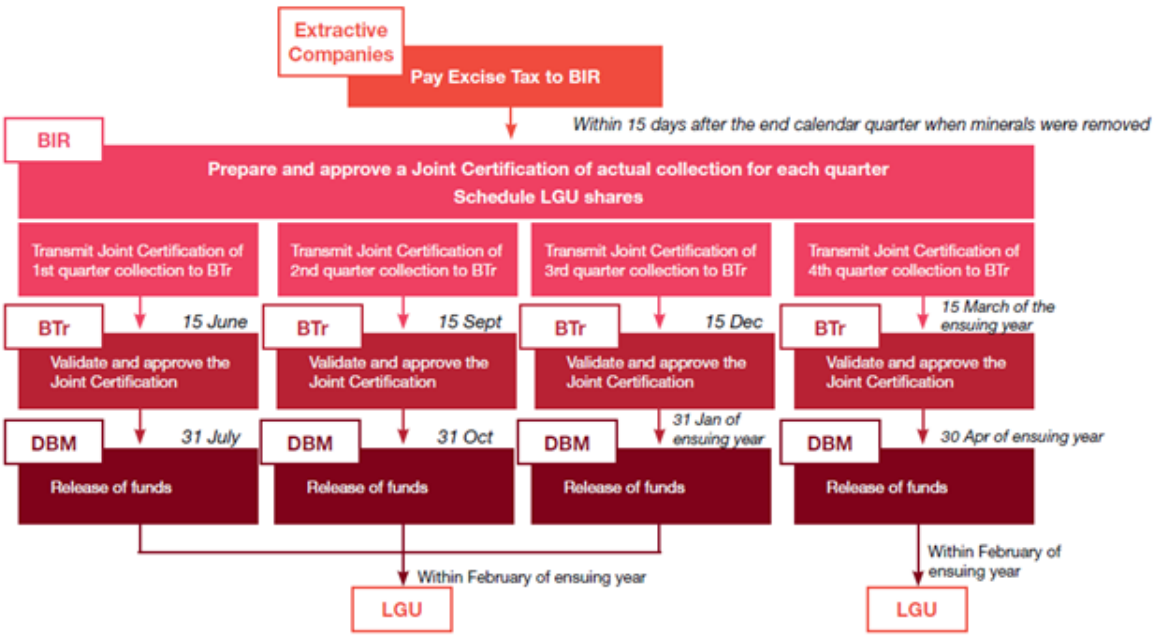
Figure 26. **Release of share in national wealth: royalty income from mineral reservation**



Excise tax collection and transfer

DOF-DBM-DILG-DENR Joint Circular No. 2009-1 (Annex P) outlines the roles and responsibilities of these departments in excise tax collection and release of funds to LGUs. It also provides for the procedure and the timelines for submission of documentation and release of the funds. A flowchart of the procedure based on the regulation is shown in Figure 18. Further details on the process is included in the second PH-EITI report

Figure 27. **Release of share in national wealth: excise taxes**



COA audit process

The COA's New Government Accounting System (NGAS) provides accounting and disbursement guidelines for LGUs. It simplifies government accounting and conforms to international accounting standards. Under this system, LGUs are required to generate periodic financial statements. COA examines and audits the revenue, receipts and expenditures of LGUs. Further details on the COA audit process and on the common audit findings are included in the second PH-EITI report.

In 2015, COA issued the audit report on the 2015 financial statements of government agencies, including the agencies involved in regulating the extractive industry. Common audit findings on cash and revenues, the financial areas that are most relevant to the reconciliation procedures for cash flows from extractive industry, include the following:

i. Gaps in the process of recording and reconciliation of cash accounts and bank balances and of accounts receivable balances

ii. Non-compliance with existing cash advance liquidation policy

iii. Improvement in the review process of long outstanding accounts receivables.

iv. Gaps in the process monitoring of bank debit advices and/or validation of funds transferred to LGUs as well as funds transferred to NGA implementing agencies

Audit reports issued by COA may be accessed through its website: http://www.coa.gov.ph/index.php/reports/annual-audit-report.

National revenue classification systems and international standards

Each revenue stream covered by this report is referenced to a corresponding Government Finance Statistics (GFS) Code as propagated by the International Monetary Fund (IMF). Several EITI compliant countries and EITI candidates have adopted the GFS reporting system in reporting data and for use in the national presentation. Using the GFS codes would facilitate linking the Philippines' EITI report to other public financial management information systems and ensure international comparability. Below are the local revenue streams mapped to the GFS Codes.

Note, however, that while Royalty for IPs is tagged under NCIP, this is not paid to NCIP but rather, are paid directly to the IPs. NCIP is only responsible for monitoring these payments and facilitating the negotiation process between IPs and mining companies.

Table 54. **Local revenue streams mapped to GFS Codes**

Government agency	Government agency revenue stream	GFS codes
BIR	Excise tax on minerals	1142E
BIR	Corporate income tax	1112E1
BIR	Withholding tax - Foreign shareholder dividends	1112E1
BIR	Withholding tax - Profit remittance to principal	1112E1
BIR	Withholding tax - Royalties to claim owners	1415E1
BIR	Withholding tax - Improperly accumulated retained earnings (IAET)	1112E2
BOC	Customs duties	1151E
BOC	VAT on imported materials and equipment	1151E
BOC	Excise tax on imported goods (e.g. petroleum products)	1151E
PPA	Wharfage fees	1151E
MGB	Royalty on mineral reservation	1415E1
MGB	Occupation fees (only applicable to mining)	114521E
MGB	Others (e.g. penalties, fines, etc.)	143E
LGU	Local business tax (paid either in mine site or head office)	114521E
LGU	Real property tax - Basic	113E
LGU	Real property tax - Special Education Fund (SEF)	113E
LGU	Occupation fees	114521E
LGU	Mayor's permit	114521E
LGU	Community tax	116E
NCIP	Royalty for IPs	1415E1
NCIP	Field Based Investigation Fee	1422E
DOE	Government share from oil and gas production	1415E31
DOE	Annual Rental fees for retained area after exploration	1415E5

B. Revenue management and expenditures of the national government

The 1987 Philippine Constitution and various issuances by the President lay down the framework for budget processes and revenue management in the Philippines.

A detailed discussion on the national budget process and revenue management is found in the first PH-EITI Report.

Proposed reform: Public dissemination of national budget and forecasted revenues

There are currently on-going reforms to improve public fiscal management and these are planned to be institutionalised through the proposed Public Financial Management (PFM) law (Senate Bill No. 2750). One of the main proponents of the bill is Vice President Maria Leonor Robredo (when she was congresswoman for the 3rd District of Camarines Sur). The PFM Reform Program aims to improve efficiency, accountability and transparency in public fund use in order to ensure the direct, immediate, substantial and economical delivery of public services especially to the poor. It seeks to clarify, simplify, improve and harmonize the financial management processes and information systems of the public sector and, as necessary, reengineer and integrate the relevant systems in the COA, DBM, DOF and implementing agencies, including, but not limited to, the budget preparation process, release and expenditure of public funds, financial management of the general fund and of special funds, internal controls, and transparency and participation of the public. The desired result is that the national government is able to perform its functions of maintaining fiscal discipline, fund allocation efficiency and operational efficiency for effective delivery of public services.

IV. Social and economic spending

A. Social expenditures by extractive companies

1. Mandatory social expenditures

As done in the first and second PH-EITI report, participating mining companies disclosed information on mandatory expenditures and funds that are mainly aimed to promote social development of host and neighboring communities and environmental protection and rehabilitation. Mandatory expenditures include AEPEP, SDMP, Safety and Health Program and Monitoring Trust Fund expenditures, which are discussed in detail in Chapter 2*, Financial reconciliation*, under Section 4*, Scope of the report*.

Mandatory expenditures are not remitted to agencies and do not form part of government coffers, but are primarily incurred for the benefit of host communities and protection and preservation of impacted areas. In practice, these are provided in-kind by the companies to third party recipients in compliance with Section 135 of DAO No. 2010-21.

SDMP

SDMP is formulated to fulfill social obligations enhancing the development of communities that are directly and/or indirectly affected by the mining project. The amount is computed as 1.5% of the prior year's operating expenses. SDMP is allocated as follows:

Program	Allocation
Social Development & Management (host and neighboring communities)	75%
Mining Technology and Geosciences Advancement	10%
Information, Education and Communication	15%

Table 55 enumerates the SDMP expenses and allocations of the participating companies as summarized from their respective reporting templates and from the MGB reporting templates. Details per project are included in Annex T.

Table 55. **SDMP of participating entities, 2014**

No.	Company	Cumulative costs to date				Operating Cost for 2013
		Social development and management (host and neighboring communities)	Mining technology and geosciences advancement	Information, Education and Communication (IEC)	Total	
1	AAM-Phil Natural Resources Exploration and Development Corporation	1,378,500	292,120	559,430	2,589,050	241,413,267
2	Adnama Mining Resources, Inc.	8,804,559	1,060,145	1,897,048	11,761,752	10,808,649
3	Apex Mining Company, Inc.	6,660,107	4,691,146	4,996,055	66,347,308	2,013,397,015
4	BenguetCorp. Nickel Mines, Inc.	11,297,663	495,726	1,055,907	12,849,296	Suspended in 2013
5	Cagdianao Mining Corporation	36,372,507	4,688,100	7,422,020	48,482,627	9,616,365
6	Carmen Copper Corporation	19,504,517	741,395	666,485	20,912,397	4,404,559,459
7	Carrascal Nickel Corporation	67,588,956	8,921,924	12,299,756	88,810,636	31,465,831
8	Citinickel Mines and Development Corporation	18,700,430	7,966,362	-	26,666,792	1,623,657,743
9	Filminera Resources Corporation	15,805,401	1,539,408	3,314,103	20,658,912	3,034,170,235
10	Greenstone Resources Corporation	7,048,276	965,890	1,085,194	9,099,360	Suspended in 2013
11	Hinatuan Mining Corporation	54,894,922	6,828,316	11,429,764	73,153,002	1,483,797,199
12	Johson Gold Mining Corporation	2,311,261	142,580	95,973	2,549,814	70,376,980
13	Krominco, Inc.	3,541,407	447,447	700,201	4,689,055	2,032,745,980
14	Lepanto Consolidated Mining Company	4,305,501	231,489	2,703,240	7,240,230	2,032,745,980
15	Leyte Ironsand Mining Corporation	1,711,863	216,897	77,219	2,005,979	10,775,527
16	Libjo Mining Corporation	1,592,097	194,954	252,090	2,039,141	3,045,287
17	LNL Archipelago Minerals, Inc.	1,968,585	21,176	858,374	2,848,135	226,800,000
18	Marcventures Mining and Development Corp.	19,057,748	532,652	241,253	19,831,653	36,841,742
19	OceanaGold (Philippines), Inc.	89,891,821	9,348,746	15,965,207	115,205,774	6,296,165,093
20	Ore Asia Mining and Development Corporation	1,388,316	167,655	183,734	1,739,705	Suspended
21	Pacific Nickel Philippines, Inc.	2,054,500	45,558	146,791	2,246,849	Rehabilitation in progress in 2014
22	Philex Mining Corporation	72,694,126	5,451,296	9,024,577	87,169,999	6,765,688,849
23	Philsaga Mining Corporation	15,568,817	3,819,937	5,933,183	25,321,937	780,620,351
24	Platinum Group Metals Corporation	41,225,591	1,629,000	8,041,870	50,896,461	2,483,778,065
25	Rio Tuba Nickel Mining Corp.	18,865,254	753,197	4,450,164	24,068,615	2,805,931,743
26	Shuley Mine, Incorporated*	-	-	-	-	-
27	Sinosteel Phils. H.Y. Mining Corporation	2,204,775	80,000	362,535	2,647,310	1,320,000
28	SR Metals, Incorporated	17,214,223	2,181,652	4,871,233	24,267,108	15,816,510
29	Taganito Mining Corporation	24,771,114	3,666,924	5,172,903	33,610,941	33,630,592
30	TVI Resources Development Philippines, Inc. **	5,453,233	597,658	291,411	6,342,302	-

*Shuley Mine, Incorporated has ended its operations in 2014.
** TVI Canatuan stopped operations in 2014

EPEP

The EPEP cost covers the amount of environment-related expenses for the entire life of the project wherein the initial 10% of capital/project cost was derived from the feasibility study forming part of the Declaration of Mining Project Feasibility. Under DAO No. 2010-21, Annual EPEP cost shall approximate 3-5% of direct mining & milling cost. We have obtained the details of the Annual EPEP expenditures of the participating entities from the MMT and ISHES reports we evaluated in Section V, *Others*, under *Evaluation of Mining Monitoring Reports for 2014*. The amount of actual Annual EPEP expenditures for the period ending 31 December 2014 were obtained from the reporting templates submitted by the participating entities.

Table 56. **Annual EPEP expenditures of Participating Entities, 2014**

No.	Company	Programs	Actual expenditure for the period ended 31 December 2014
1	AAM-PHIL Natural Resources Exploration and Development Corporation	Care and maintenance program	43,572,091
2	Apex Mining Company Inc.	- Reforestation: Forest protection, seedling production, tree planting, production and maintenance - Domestic waste management: Garbage collection and hauling, fabrication of garbage bins with rack, purchase of mini-dump truck - Engineering measures: Riprapping/ gabioning activity, desilting activity, maintenance of siphon pipes, construction of cross drain, rehabilitation/road maintenance within minesite, underground rehabilitation/backfilling - Water quality monitoring: maintenance of oil-water separator, water and affluent sampling and monitoring, fabrication of MMT water sampling signage - Air quality monitoring: air sampling, installation of ambient air pollution device platform, dust suppression - Detoxification: Detoxification at mill plant	4,691,146
3	Adnama Mining Resources, Inc.	- NGP - Monitoring of air, water and noise quality	No amount indicated in MMT/ISHES Report/ template

No.	Company	Programs	Actual expenditure for the period ended 31 December 2014
4	BenguetCorp. Nickel Mines, Inc.	- Implementation of enhancement and mitigating measures: construction of additional settling ponds, desilting and rehabilitation of drainage canals, silt traps, settling ponds and sabo dams, siltation source assessment, rehabilitation and maintenance of minehaul roads - Risk management and safety: desilting, cleaning and rehabilitation of irrigation canals, rivers and water tributaries, scraping of farmlands, provision of farm inputs, remediation assistance/provision of crop insurance, restoration of damaged ricefields, fish ponds and affected coastal areas, construction of washbays - Environmental parameters monitoring - soil quality analysis, water analysis, ambient, air and noise quality analysis - Biodiversity enhancement - nursery development and maintenance, seedbank development and maintenance, seed collection and seedling propagation, reforestation activities (MFP and NGP), tourism development - Environmental research and development - Research on palay and fish - Waste management - housekeeping and regular solid waste collection and disposal	45,892,058
5	Cagdianao Mining Corporation	- Reforestation - Mining Forest Program (MGB) - National Greening Program - Protection of the Maraguing Watershed	14,479,876
6	Carmen Copper Corporation	- Climate Change Mitigation/Adaption: establishment of new plantation, nursery management, preventive maintenance service of company's light vehicles, operation and maintenance of peripheral drainage systems, operation and regular maintenance of emergency tailngs pond, improvement and implementation of regular mainteneance of water treatment faciliities, maintenance of drainage system at Carmen Concentrator, maintenance of existing reforested area, vegetative slope stabilization - Capital expense projects - procurement of one (1) weather meter, establishment of oil-water separator, installation of dust collecting system at Sangi Laboratory, improvement of nursery facilities - Environmental maintenance activities: operation and maintenance of tailings disposal system, water sprinkling and maintenance of access roads, mainenance of slake lime set-up, maintenance of existing used oil storage facility, maintenance of oil-water separator, washbay and environmental equipment - Research and development: Mine rehabilitation and enhanced watershed research and development, certification of Integrated Management System	596,454,939

No.	Company	Programs	Actual expenditure for the period ended 31 December 2014
7	Carrascal Nickel Corporation	- Reforestation (MFP) - Monitoring of air, water and noise quality - Progressive rehabilitation - Mangrove nursery - Water impounding facility	182,953,833
8	Citinickel Mines and Development Corporation	- NGP - Mine rehabilitation - Nursery operation - Monitoring of air and water quality - Solid waste and hazard waste management - Siltation control and slope stabilitation	72,773,332
9	Filminera Resources Corporation	No MMT/ISHES report and details not included in the template.	64,297,986
10	Greenstone Resources Corporation	No MMT/ISHES report and details not included in the template.	4,664,099
11	Hinatuan Mining Corporation	Key areas identified that EPEP programs will focus on are the quality of land, air and water in and around the mine sites. To mitigate the impact on these 3 aspects of the environment, HMC conducts the following activities: - Land. Reforestation and rehabilitation - Air. Dust control through regular road grading and spraying - Water. Construction of siltation ponds/ sumps and curtain canals	76.8 million
12	Johson Gold Mining Corporation	- Solid waste management - Temporary silt traps/ponds to prevent siltation - Drainage system installation - Slope stabilization - Reforestation - Toxic storage facility	No amount indicated in MMT/ISHES Report/ template
13	Krominco Inc.	- Adopt-a-Mining-Forest Program - NGP - Air, noise and water sampling - Adopt-a-River/Creek Program	3,117,810
14	Lepanto Consolidated Mining Company	No MMT/ISHES report and details not included in the template.	111,360,000
15	Leyte Iron Sand Mining Corporation	No MMT/ISHES report and details not included in the template.	134,376
16	Libjo Mining Corporation	No MMT/ISHES report and details not included in the template.	13,930,180
17	LNL Archipelago Minerals Incorporated	- Impact on land resources: maintenance of land haul road, stabilization of mine pit benches, progressive rehabilitation and site preparation, reforestation, maintenance of nursery - Impact on water resources: siltation control facilities, desilting of settling ponds and silt traps, maintenance of drainage system - Noise remediation and impact on air: water sprinkling of access and mine haul roads	27,108,680

No.	Company	Programs	Actual expenditure for the period ended 31 December 2014
18	Marcventures Mining and Development Corp.	No MMT/ISHES report and details not included in the template.	No amount indicated in MMT/ISHES Report/ template
19	OceanaGold (Philippines) Inc.	No MMT/ISHES report and details not included in the template.	48,820,646
20	Ore Asia Mining and Development Corporation	- Re-establishment of mine benches damaged by Typhoon Santi - Installed safety signages - Desilting of settling ponds - Construction of new siltation ponds - Desilting and repair of existing silt traps and construction of concrete silt traps - Ambient air, noise and water quality monitoring at the upstream and downstream of minesite - Soil and sediment sampling and analyses - Maintenance of seedlings and nursery area - Water spraying of mine road and barangay roads - Road maintenance (backfilling, grading, canal deepening, culvert installation and repair) - Benches repair and canal provisions - Planting/purchasing of seedlings - Waste management system - Riverwatch operations - Community relation activities	4,494,639
21	Pacific Nickel Philippines, Inc.	No MMT/ISHES report and details not included in the template.	7,375,773
22	Philex Mining Corporation	Land resource management - Reforestation and Forest Protection: reforestation and forest protection activities, purchase of assorted fruit tree seedlings for agro-forestry projects and support for the NGP - Maintenance and protection of bamboo plantations and vegetation - Surface subsidence control and backfilling operations - Garbage collection and hauling Water resource management - Maintenance of Tailings Storage Facility 1 (TSF1) and TSF2 - Rehabilitation and maintenance of TSF3 - Albian Creek protection - Construction of new building/shed at mine equipment shop and wash bay area - Water/sediment/fish tissue laboratory analysis and water quality improvement - Bathymetric survey of National Power Corporation at San Roque Dam Air quality management and monitoring: purchase of gas/air monitoring device	430,542,491

No.	Company	Programs	Actual expenditure for the period ended 31 December 2014
23	Philsaga Mining Corporation	- Reforestation: NGP, MFP - Nursery operation - Regular monitoring and sampling of air, water and noise - Manual desilting - Desilting of settling ponds - Road watering	47,770,655
24	Platinum Group Metals Corporation	- Reforestation: NGP, MFP - Nursery operation - Settling ponds - Mechanical dredging - Manual desilting	
25	Rio Tuba Nickel Mining Corp.	The company implements its environmental programs through the Mine Environmental Protection and Enhancement Office which is divided into: Mine Rehabilitation and Reforestation Unit (MRRU) and Pollution Control Office (PCO). Each unit has a defined focus, as enumerated below: MRRU - Deforestation / Excavation. This covers surface preparation and rehabilitation of mined-out areas, reforestation of non-mineralized areas and commitment to NGP PCO - Siltation. Desilting of settling ponds and monitoring of SCSs - Dust. Watering haul roads regularly; putting up wind breakers - Soil Erosion. Construction of drainage systems; slope re-vegetation - Hazardous Wastes. Maintenance of Hazardous Waste Storage Building - Oil and grease contamination of water bodies. Construction of oil-water separators - Noise. Monthly noise level monitoring - Air and water contamination. Monthly air and water sampling and monitoring	114,370,000
26	Shuley Mine Incorporated	- Desilting at settling pond in Tinago basin - Construction of settling ponds structure outside the natural creek and gully to restore and maintain the 40 meters buffer zone - Reforestation and propagation of nursery area	-
27	Sinosteel Phils. H.Y. Mining Corporation	No MMT/ISHES report and details not included in the template.	No amount indicated in MMT/ISHES Report/ template
28	SR Metals, Inc.	No MMT/ISHES report and details not included in the template.	64,399,469

No.	Company	Programs	Actual expenditure for the period ended 31 December 2014
29	Taganito Mining Corporation	Key areas identified that EPEP programs will focus on are the quality of land, air and water in and around the mine sites. To mitigate the impact on these 3 aspects of the environment, TMC conducts the following activities: - Land. Rreforestation and rehabilitation - Air. During dry months, dust emissions are managed using water truck lorries deployed to spray the active haulage roads. - Water. Construction of siltation ponds.	345,037,174
30	TVI Resources Development Philippines, Inc.	No MMT/ISHES report and details not included in the template.	32,549,745

2. Discretionary social expenditures

Company activities related to CSR fall under the category of discretionary social expenditures. As thoroughly discussed in the second PH-EITI report, the Chamber of Mines of the Philippines has led this process consistent with its objective of developing CSR standards by which compliance and progress can be gauged and monitored.

In implementing its CSR activities, the companies are usually bound by its CSR guidelines depending on the needs of the communities involved.

The table below summarizes the CSR activities of participating companies, excluding those for PNOC EC and PMDC, whose CSR activities are already discussed in the section above on state-owned enterprises. Participating entities that are not included in the list below had no CSR activities included in the template submitted.

Details of the CSR activities for the companies can be found in Annex U.

Table 57. **CSR activities of participating companies, excluding PNOC EC and PMDC**

	Company Name	Amount (US$)	Amount (PHP)
1	BenguetCorp. Nickel Mines, Inc.	No amount indicated in the template. Please see Annex U for details.	
2	Cagdianao Mining Corporation	37,630	1,678,951
3	Carrascal Nickel Corporation	178,668	7,971,618
4	Citinickel Mines and Development Corporation	937,398	41,823,889
5	Filminera Resources Corporation	123,493	5,504,661
6	LNL Archipelago Minerals Incorporated	860,817	38,407,071
7	OceanaGold (Philippines) Inc.	2,156,097	99,180,465
8	Philsaga Mining Corporation	61,256	2,897,994
9	Rio Tuba Nickel Mining Corp.	2,256,858	100,694,243
10	Shuley Mine Incorporated	17,930	800,000
11	Taganito Mining Corporation	437,799	19,533,289

* US$ amounts not included in the reporting template are computed from the PHP value using the average US$:PHP foreign exchange rate for 2014 of US$1:PHP44.617

National Greening Program

On 24 February 2011, former President Benigno Aquino III issued Executive Order No. 26 series of 2011, declaring an interdepartmental convergence initiative for a National Greening Program (NGP). The NGP serves as the current reforestation program of the government. The program was launched last 13 May 2011.

The NGP aims to:

- contribute in reducing poverty among upland and lowland poor households, indigenous peoples, and in coastal and urban areas;
- implement sustainable management of natural resources through resource conservation, production and productivity enhancement;
- provide food, goods and services such as timber, fiber, non-timber forest products, aesthetic values, air enhancement values, water regulation values and mitigate climate change by expanding forest cover that serve as carbon sink;
- promote public awareness as well as instill social and environmental consciousness on the value of forests and watersheds;
- enhance the formation of positive values among the youth and other partners through shared responsibilities in sustainable management of tree plantation and forest resources; and Impact Assessment of the NGP of the DENR: Scoping and Process Evaluation Phase, Economic Component Final Draft Report 13; and
- consolidate and harmonize all greening efforts of the government, civil society and the private sector.

The NGP is led by the DENR through the help of Department of Agriculture (DA) and Department of Agrarian Reform (DAR) thus constituting DA-DAR-DENR Convergence Initiative. The DA-DAR-DENR Convergence Initiative serves as the NGP Oversight Committee to be chaired by DENR.

The following are also involved in the implementation of NGP, presented together with their respective responsibilities:

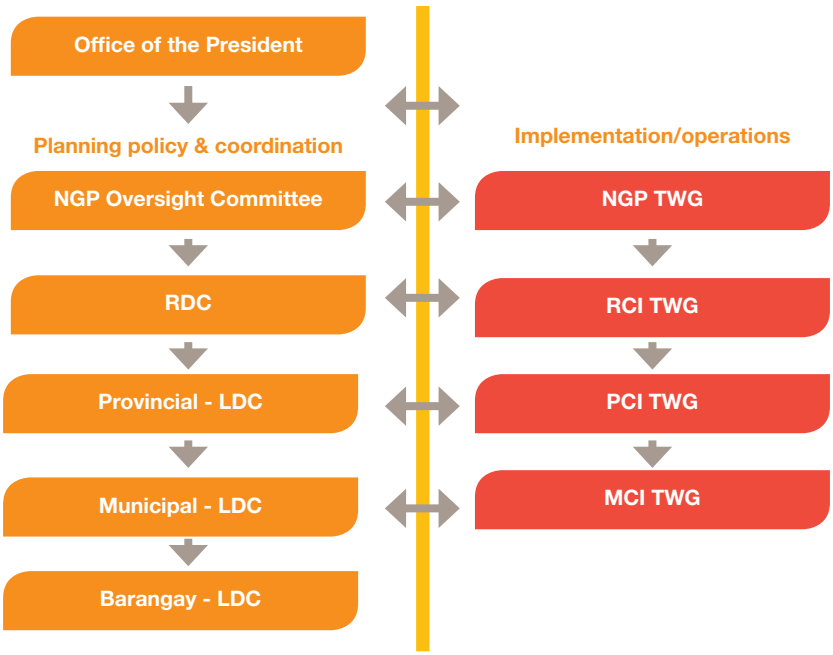
Table 58. **Responsibilities of government agencies involved with NGP**

Government agencies	Responsibilities
DA-DAR-DENR	• Establishment of nursery and production of seedling • Identification and preparation of site • Social mobilization • Tree planting • Monitoring and evaluation • Technical support and extension services • Provision of certified seeds of agronomics crops • Provision of access roads and trails to planting site • Provision of postharvest and processing facilities • Technical assistance in the development of product and its marketing
Department of Education/ Commission on Higher Education	• Mobilization of students • Establishment of nursery, seedling production and planting of trees • Information, education and communication • Provision of extension services • Monitoring and evaluation
Department of Social Welfare and Development	• Provision of Conditional Cash Transfer to NGP beneficiaries as defined • Social mobilization
DBM	Allocation of funds for all activities of the NGP
DILG	• Provision of transportation, security and fire protection amenities • Information, education and communication

Government agencies	Responsibilities
LGUs	• Establishment of nurseries and production of planting materials • Development of greening plan for urban and suburban areas • Lead the establishment of communal tree farms for firewood and other domestic uses • Construction of access roads and trails to the planting sites • Provision of medical support • Technical assistance and extension of services
Department of Health	Provision of transportation and medical support
Department of Public Works and Highways	• Provision of transportation in the hauling of seedlings and volunteer planters • Assistance in the construction of access roads and trails to the planting sites
Department of Transportation and Communications	• Provision of transport for participants • Provision of communication facilities
Department of National Defense	• Nursery establishment and seedling production • Site preparation • Provision of transportation support • Provision of security
Department of Science and Technology	• Development and transfer of appropriate technologies • Information, education and communication
Department of Justice	• Nursery establishment and production of planting materials • Provision of transportation
NCIP	• Mobilization of participation of indigenous peoples • Identification of sites for NGP inside ancestral domains • Supervision of forest protection activities inside ancestral domains
Technical Education and Skills Development Authority	Technical assistance in product development
Philippine Amusement and Gaming Corporation	Provision of funds for seedling production and other related activities of the NGP

All other government agencies, instrumentalities, including GOCCs, state universities and colleges and private sectors also provide full support and assistance to the NGP.

Figure 28. **Organizational structure of NGP**



Notes: RDC (Regional Development Committee) LDC (Local Development Committee) TWG (Technical Working Group) RCI (Regional Convergence Initiative) PCI (Provincial Convergence Initiative) MCI (Municipal Convergence Initiative)
Source: NGP Website

The NGP aims to plant 1.5 billion trees in 1.5 million hectares of lands of the public domain for a period of six years from 2011 to 2016. This was amended on 12 November 2015, when President Aquino signed EO No. 193 series 2015, which extends the coverage of the program from 2016 to 2028. This was done since there is still an estimated 7.1 million hectares of unproductive, denuded and degraded forestlands.

In order to ensure the successful implementation of the NGP, the following strategies have been adopted:

- Social Mobilization
- Harmonization of Initiatives
- Provision of Incentives

The DA-DAR-DENR Convergence Initiative developed a centralized database and provide regular monitoring and timely report on the progress of the NGP. Also, the Convergence Initiative engaged the private sector, civil society and academe in the monitoring and evaluation of the NGP.

DENR adopts geo-tagging in the implementations of the government's flagship of reforestation program. Geo-tagging is the process of attaching coordinates and other location-specific information to pictures and videos, usually with a handheld device such as a camera or mobile phone that is enables with global positioning system or GPS. The DENR has invested significant resources to purchase geo-tagging equipment and train over 300 forestry personnel on the use of the technology that utilizes GPS and web-based mapping to allow real-time monitoring of NGP locations, especially on getting accurate count of trees planted and their conditions.

As of December 2015, 9.2 million seedlings have been donated and 10.7 million seedlings have been planted by participating mining companies in the country. This covers an equivalent of 47,809 has. Details are in Table 59.

Mining Forest Program

(This section is prepared by Joylin Saquing of the PH-EITI Secretariat)

Introduction

The Mining Forest Program (MFP) commenced on 22 March 1989 as "Adopt-a-Tree, Adopt-a-Mining Forest Movement", pursuant to DENR Administrative Order (DAO) No. 1989-22. This was renamed Mining Forest Program (MFP) in October 2005 through National Executive Committee Resolution No. 2005-02 to make it separate and distinct from the greening program or the Adopt-A-Mountain Program of the DENR that time.

DAO No. 1989-22 or the MFP mandates all mining companies (metallic/non-metallic or quarries, including those under exploration, development and operating stage, and those with Industrial Sand and Gravel Permits) throughout the country to conduct reforestation/afforestation within their permit/lease/contract areas. Priority areas are mined-out areas and other disturbed lands, areas surrounding the mine sites, bare or denuded areas not programmed for reforestation, idle private lands, (and today) including areas "adopted" by the companies as requested by the local government, community/non-government/people's organizations, academe, religious organizations, etc.

When President Benigno C. Aquino III issued the EO No. 26 in 2011 declaring the implementation of NGP, former MGB Director Leo L. Jasareno also issued Memorandum Order No. 2011-3, which outlines in detail the NGP guidelines for the minerals sector. Under the new NGP guidelines, mining companies are mandated to implement reforestation on top of those implemented under their respective MFPs. To differentiate between the two mandatory reforestation programs, the MFP covers only reforestation activities within the boundaries of mining permit/contract/lease/tenement areas, while the NGP guidelines cover reforestation activities outside the confines of mining permit/contract/lease/tenement areas.

MFP activities are unique for every company depending on the land characteristics and land use categories. Per experience by mining companies, very limited species are said to thrive on mineral-rich areas, thus, Agoho, Acacia Mangium, Mahogany, high-value fruit trees and endemic species are the common planting materials used for reforestation. For initial rehabilitation, vines and grasses are used like vetiver and napier grasses. The establishment of herbal and ornamental garden is also encouraged in the MFP.

Generally, reforestation/rehabilitation is done in a progressive manner. This means that once the areas have been disturbed, reforestation/rehabilitation activities are immediately began to return it to its former land use (forestland).

The type of plantation to be established depends on the agreement reached between the community and the company. For agro-forestry areas, high-value fruit tree plantation is established, sometimes mixed with timber trees. For production and protection forest areas, indigenous trees are planted, including those that are regarded as critically endangered, vulnerable and exotic species.

Background Literature and Related Policies

Constitutional Framework

The 1987 Constitution of the Philippines provides that all lands of the public domain, waters, minerals, coal, petroleum and other mineral oils and all other natural resources are owned by the State following the principle of "Regalian Doctrine" (Article 12, Section 2). The management and utilization of all natural resources of the country shall be under the full control and supervision of the State.

Basic Forestry, Mining and Environmental Laws

The Revised Forestry Code of the Philippines (PD No. 705 of 1975) provides the policy of the State to protect, develop and rehabilitate forest lands to ensure their continuity in productive conditions (Section 2). Section 37 of the above-mentioned code clearly provides that the State should take all measures to "protect the forest resources from destruction, impairment and depletion." Specifically, mining operations in forest lands shall be regulated and conducted with due regard to the protection, development and utilization of other surface areas and resources (Section 47).

Current laws restrict mining in certain areas. Republic Act (RA) No. 7586 (National Integrated Protected Areas System Act of 1991) strictly prohibits mining activities within protected areas. Any exemption from this prohibition will have to be approved by enactment of an amending law by Congress. The enactment of RA No. 7942, the Philippine Mining Act of 1995 has created a new paradigm in the mining industry to "promote their rational exploration, development, utilization and conservation through the combined efforts of government and the private sector in order to enhance national growth in a way that effectively safeguards the environment and protect the rights of affected communities.

Chapter III, Section 19 of RA No. 7942 excludes any form of mineral extraction in old-growth or virgin forests, proclaimed watershed forest reserves, wilderness areas, mangrove forests, mossy forests, national parks, provincial/municipal forests, tree parks, greenbelts, game refuge, bird sanctuaries and areas proclaimed as marine reserves/marine parks and tourist zones.

RA No. 7942 does not advocate the promotion of the mining industry at the expense of the environment. The law is explicit about the importance of achieving the industry's national development goals and targets with concomitant responsibility to safeguard the environment. Under this law every contractor is required to undertake environmental protection and enhancement programs covering the affected areas throughout the period of the mineral permit. Such environmental protection and enhancement programs must be incorporated in the work program which the contractor shall submit as an accompanying document to the application for a mineral permit (Section 69).

Both forestry and mining projects are required to submit Environmental Clearance Certificate (ECC) in compliance with PD No. 1586 prior to commencement of operation. However, an ECC is not required during the mineral exploration period of a mineral agreement, financial or technical assistance agreement, and/or an exploration permit (Section 70, RA No. 7942).

Progressive rehabilitation of the mine-affected areas is clearly required at every stage of the mining operation. This is clearly stipulated in DAO No. 2010-21, the Revised Implementing Rules and Regulations of RA No. 7942. This is in accordance with the approved Environmental Protection and Enhancement Program (EPEP) (Section 169). The EPEP includes the description of the post-mining land use for all disturbed areas and all necessary activities to complete all the required rehabilitation works in the mining site. The program shall include implementation schedules, system of environmental compliance guarantees, monitoring, reporting and cost provisions.

Conduct of researches to address unproven technologies for impact control and/or rehabilitation is also provided in the program. The program is reviewed and if necessary revised if there is any change in the approved environmental protection, enhancement and rehabilitation strategies.

Compliance with the EPEP is assessed by the Multipartite Monitoring Team (MMT) composed of representatives from the DENR, concerned local communities and indigenous peoples and concerned NGOs (Section 185, DAO No. 2010-21).

An agreed Final Mine Rehabilitation and/or Decommissioning Plan (FMRDP) is required prior to the commencement of any mining activity (Section 187, DAO No. 2010-21).The required FMRDP provides details of the final mine closure plan prior to the relinquishment of the affected areas back to the management responsibility of the government and concerned communities. Satisfactory

accomplishment of the approved FMRDP will serve as basis whether the company made good on its commitment to restore the affected areas back to a stable, functional and productive state to as near as possible to its original conditions.

The law is, thus, very clear that the proper management and rehabilitation of the environment is of the highest priority in all forestry and mining activities in the country.

Other related studies

The World Bank (Hubo and Lewis, 2003) identified MFP as one of the "public sector instruments" being used by the government to strengthen CSR in the Philippine mining sector.

According to their study, the public sector roles being played by the government largely have been focused on "mandating" and "endorsing" corporate behavior, and that the "partnering" and "facilitating" roles of the government need to be strengthened. "Mandating" roles refers to laws and regulations and penalties to regulate business operations; "endorsing" role refers to showing support for CSR performing companies through publicized awards; "partnering" role refers to combining public resources with those of business to leverage complementary resources; "facilitating" role refers to awareness raising, processes of stakeholder dialogue, etc.

Program Guidelines

The objectives of the MFP, among others, are the following:

- To conduct reforestation/rehabilitation/afforestation in mined-out areas and other mining disturbed lands, areas surrounding the mine sites, bare/denuded areas not programmed for reforestation, idle private lands, as well as other areas "adopted" by the companies;
- To establish forest that will serve as habitat for wildlife and increase biodiversity;
- To promote effectively the protection of the remaining and/or available natural forest as source of potential endemic species for scientific research purposes; and
- To promote voluntarism, the "bayanihan" spirit and self-reliance among people in the restoration and protection of forest lands.

Per DAO No. 1989-22, the area to be adopted as a mining forest must satisfy the following criteria:

1. It must be covered by mining claim/s owned by, assigned to or under an operating agreement with the participant; provided that in the case of mining claim/s assigned to or under an operating agreement with the participant, there shall be a written permission from the claimowner/s stating that no objection is being posed to the area's participation in the MFP; provided, further, that in the case of mining claim/s not owned by, assigned to or under an operating agreement with the participant, a written permission by the claimowner and operator to the same effect shall likewise be presented;
2. It must be a denuded/sparsely vegetated area, or preferable, a mined-out or mine wastes/ tailings-covered area;
3. It must have a minimum area of five hectares and not exceeding 5,000 hectares in one contiguous group of mining claims; and
4. In the case of an area with surface ownership, there shall be a written permission of the surface owner to the same effect.

As part of the greening program of the DENR, MFP sites include those outside the mining tenement area, bare or denuded areas not programmed for reforestation, idle private lands, as well as other areas that can be "adopted" by the companies as requested by the local government, community/ non-government/people's organizations, academe, religious organizations, etc.

Upon submitting the required documents, the concerned Community Environment and Natural Resources Office (CENRO) shall process the application for accreditation, based on the qualification

criteria for area, participant and tree/seedling species. After processing, the CENRO shall endorse the application to the concerned Regional Executive Director (RED), through the Provincial Environment and Natural Resource Office (PENRO), for accreditation.

The participant is required to plant the qualified trees/seedlings on the designated area and make the necessary proper identification of their adoption. After this, the participant is required to undertake the necessary maintenance of the planted trees/seedlings and, if possible, plant more trees for the duration of MFP, which is equivalent to the duration of mineral permit.

MFP participants are entitled to the following benefits:

- Qualification as participant to the "Best Mining Forest" contest; the winners of which will be recipients of a Presidential Award to be given by the President of the Philippines;
- Inclusion to the reforestation programs of the DENR such as the NGP;
- Free technical assistance in forest maintenance by the DENR; and
- Expenses for establishing and maintaining the adopted forest are allowed to be charged as operating expenses.

MFP is integrated in the Environmental Protection and Enhancement Program of operating mining companies or Environmental Work Program for companies with approved exploration permits with fund support for the entire period of mine life.

Results and Discussion

MFP Implementation

Since MFP commenced in March 1989, about 23,927.56 hectares of disturbed mining areas have been planted with 25,959,420 million various seedlings. As of December 2015, the survival rate of the trees planted is 95.31% or around 24,740,789 trees.

DAO No. 1989-22 provides limited guideline on MFP implementation, declaring only those covered by mineral permit/lease/contract areas as qualified MFP areas.

Criteria for areas to be adopted under MFP have been diversified. As part of the greening program of the DENR, today, MFP sites include those outside the mining tenement area, bare or denuded areas not programmed for reforestation, idle private lands, as well as other areas that can be "adopted" by the companies as requested by the local government, community/non-government/people's organizations, academe, etc.

At present, MFP not only involves establishing tree plantation but also includes establishing nursery, wildlife rescue center, eco-farm, herbal garden, fish pond, vermicomposting facility (that provide organic fertilizer in the production and planting of seedlings). To promote solid waste management and strengthen community involvement, some nurseries such as in an MFP area in Agusan del Norte are built using recyclable plastic bottles for roofing, which are collected from the community, giving school supplies for children in return.

MFP can also include adopting other programs/projects such as the following: "adopt-a-school" eco-park, "adopt-a-river" program, mangrove rehabilitation, watershed management, water source reforestation/protection program and other conservation measures, which can benefit not only the directly involved but the whole neighboring communities as well. These are done in partnership with the barangay local government and people's organizations.

MFP Monitoring

DAO No. 1989-22 has no specific guideline for monitoring MFP. As mentioned above, MFP is integrated in EPEP of companies (based on Section 169 of DAO No. 2010-21). Thus, MFP has been

included (together with EPEP) in the environmental components being monitored quarterly (or more frequently as may be deemed necessary) of the MMT, as mandated by Section 174 of DAO No. 2010-21. We can observe here that DAO No. 1989-22 is linked to DAO No. 2010-21 in terms of monitoring. The absence of monitoring guideline in DAO No. 1989-22 is complemented by provisions specified in DAO No. 2010-21.

MMT is a multi-sectoral monitoring group consisting of representatives from the following (as mandated by Section 185 of DAO No. 2010-21 and Section 4 of DAO No. 2015-02):

1. Environmental Management Bureau - Regional Office and MGB Regional Office as the Chair and co-Chair of the MMT, respectively
2. DENR Regional Office
3. Company
4. Local community
5. Indigenous group, if any
6. Environmental non-government organization

Stakeholder Involvement

MFP is being implemented by companies through co-management scheme or Community-Based Forest Management strategy to involve and empower local residents/communities and give them the right and responsibility to directly manage and benefit from the MFP. Memorandum of Agreement (MOA) is implemented between the company and the participating community members/people's organizations to formally delineate the responsibilities of both parties.

Presented below are the primary and secondary actors involved the in the MFP implementation, as well as their duties and responsibilities:

Primary actors:

1. Company
    - Provide the financial assistance in the MFP establishment and development process
    - Provide assistance and supervision in the site preparation and planting activities
    - Provide all the necessary seminars/trainings to equip participating communities in the management of forest and resources
    - Provide the planting materials (forest tree and/or high-value fruit tree seedlings)
    - Conduct regular internal monitoring of MFP progress (as MMT member)
    - Conduct an experimentation of various species that will best thrive in the area
    - Conduct information, education and communication (IEC) to stakeholders in the form of publication, public dissemination, lectures, etc.
2. Mines and Geosciences Bureau Regional Office (MGB RO)
    - Conduct regular monitoring of company's MFP implementation and progress (as the head agency of the MMT)
    - Provide guidance in the implementation of MFP and compliance with relevant environmental laws, rules and regulations.

- Serve as company's partner in the IEC campaign on reforestation and biodiversity importance

- Conduct seminars and trainings among company personnel/participating communities (this may depend on or may be limited by the technical capacity/professional background of the MGB personnel)

Since the MGB RO conducts the monitoring and evaluation, companies become more compliant in the MFP implementation. MGB RO is more effective in the monitoring since the scope of their work is concentrated on the mining community only. Areas that need to be improved by the company, as well as the corresponding solution, are easily identified. However, due to limited MGB manpower with personnel mostly coming from mining engineering background and other engineering fields, guidance provided to companies are more on how to improve compliance with relevant laws, rules and regulations. MGB personnel with forestry background who conduct monitoring of MFP implementation can provide technical recommendations for MFP improvement.

3. Civil Society/Local Community

Local residents/land owners/upland farmers (organized/unorganized) are the beneficiaries who are directly involved in the MFP implementation. They are given proper trainings and lectures (by PENRO/CENRO/academe) on nursery and plantation establishment and care and maintenance of the plantation. These preparations set them into positive perception towards the importance and value of the forest. Communities participate in the implementation of MFP by providing counterpart activities (outlined below), which would later on develop in them a sense of responsibility and ownership:

- Preparation of the site and establishment of tree plantation

- Care and maintenance of MFP sites which include pest management, regular weeding, cultivation, mulching, watering, etc.

- Implementation of protection measures in and around the area being developed and protect the planted seedlings from any destructive agents such as animals and fire; protection of established plantation against timber poachers

- Participates in the conduct of monitoring as MMT member

- Full control over the reforested area is turned over to the community beneficiaries after certain period, which will depend on the agreement with the company.

While involving local communities in forest maintenance and protection, they are also given opportunities to utilize the land for food production (open areas may be used for intercropping cash crops/high-value fruit trees). When fruit trees/cash crops grow into maturity and are ready to be utilized, beneficiaries can harvest the resources. On the other hand, in case of harvesting timber or forest trees, they are subject to compliance on the legal requirements from the regulatory agencies of the government (i.e. application of permit from the Office of the DENR through the CENRO to cut timber/utilize the resources from its area).

Through MFP, local residents/community members are provided with employment and income-generating opportunities since fruits/crops harvested are owned by them. Seedlings are donated to the participating community members. The benefits that they receive encourage them to support the objectives of the MFP. Through MFP, local residents/community members learn to see the value of their environment (as a source of livelihood) and to properly manage, protect and maintain it – to sustain their means of livelihood.

Secondary Actors

1. Academe

    - Conduct baseline studies of mother trees and identification of wildlife species from the natural forest. Data gathered serves as the baseline for the conduct of reforestation activities and to prepare management plans.

    - Conducts separate monitoring which focuses on scientific/technical aspects (growth rate, soil quality, pests/disease identification and management)

    - Facilitates technology transfer among company personnel, people's organizations and local residents. They provide seminars and trainings on appropriate soil conservation measures, seedling propagation, planting techniques and forest protection

2. Department Regional Office through PENRO and CENRO

    - Provide assistance in the identification of possible reforestation area outside the mining tenement area

    - Like the academe and CENRO, PENRO may provide trainings to the company personnel, people's organizations and local residents who will be in charge of the maintenance and protection of MFP areas.

    - Conduct regular internal monitoring of MFP progress (as MMT member). Since PENRO and CENRO are more equipped with technical knowledge on forestry, they can better provide guidance in the improvement of MFP.

    - Enforce Presidential Decree 705 or The Forestry Reform Code of the Philippines.

3. LGUs

    - Together with PENRO, provide assistance in the identification of possible reforestation area outside the mining tenement area

4. Deputized forest guards or Deputized Environment and Natural Resource Officers (DENRO)

    - DENROs may consist of barangay officials and local residents, police officer and members of the Armed Forces of the Philippines who have undergone training with regard to forest protection. DENROs are deputized by the Regional Executive Director of DENR. Upon deputation, DENROs are given police power to implement Presidential Decree 705 or The Forestry Reform Code of the Philippines.

5. National Executive Committee

    - To further encourage best practices, the Best Mining Forest Award is being given every year as recognition to outstanding implementers of MFP. The DENR created the National Executive Committee (NEC) in 1989 through Special Order No. 293. NEC consists of representatives of DENR offices, which include Forest Management Bureau, Environmental Management Bureau, Protected Areas and Wildlife Bureau and Land Management Bureau. The role of NEC is limited only to the management of the Mining Forest Contest. Together with the MGB, NEC sets the pertinent rules and regulations, formulates the criteria and determines the awardees based on set criteria: development plans, nursery operations, extent of planted area, maintenance and protection, biodiversity conservation and environmental factors. The annual field validation conducted by NEC representatives is an opportunity for mining companies to be given technical recommendations/guidance on how to improve MFP implementation.

6. Other organizations: Environmental Management Bureau Regional Office and environmental non-government organization

    - Participates in the conduct of monitoring as MMT members

Summary, Conclusion and Recommendation

It is important to note that monitoring is conducted by a multi-sectoral team, a mechanism which strengthens stakeholder participation especially for those coming from the local community. MMT is also interdisciplinary, which enables MFP implementation to be evaluated from different perspectives.

The co-management scheme for MFP implementation, formalized through MOA, also strengthens stakeholder involvement. It empowers local community beneficiaries by giving them the technical capacity and the right and responsibility to directly manage and benefit from the MFP. MOA between the company and beneficiaries formally delineates their roles/duties and ensures that the commitments of both parties will be fulfilled. This would also help develop in the beneficiaries a sense of ownership and responsibility. Their direct participation in the MFP implementation would also set them into positive perception towards the importance and value of the forest. One concern, however, is that not all local community beneficiaries are organized groups. They may also include individuals such as private landowners with mineral lease agreement with the company.

Hurdles in the MFP implementation may come from the following: becoming lax in the monitoring on the part of the company and MGB and other government agencies, lack of commitment to participate among the local community beneficiaries, lack of interest to participate because of the community's misconception on mining and the environment. Community beneficiaries may also resort to "ningas kugon" if the MFP, in their perspective, has lost its economic value (if it no longer serve as means of livelihood). "Ningas kugon" may also be attributed to their changing priorities (some would prefer to prioritize farming or any work that can provide immediate compensation/ food). In this case, the company may need to intensify its IEC. The sustainability of MFP will eventually rest in the commitment of the beneficiaries to maintain it.

There is a need to update DAO No. 1989-22 (MFP), harmonize it with DAO No. 2010-21 (Implementing Rules and Regulations of the RA No. 7942) and adapt it to present MFP status of implementation of mining companies. Guidelines on the criteria for declaring MFP areas, implementation and monitoring are outdated and no longer applicable compared to how companies are implementing MFP today. The spatial range of areas to be considered under MFP today has widened and is no longer limited to areas covered by mineral permit; it now includes various components as discussed above.

Table 59. **NGP and MFP accomplishments as of December 2015**

	2011-2013			2014			2015			
	Seedlings donated	Seedlings planted	Equivalent in Hectare	Seedlings Donated	Seedlings Planted	Equivalent in Hectare	NGP (Hectare)	MFP		Sub-Total in Hectare (NGP + MFP)
								Seedlings planted	Equivalent in Hectare	
CAR	451,601	605,748	2765.260	20,035	272,939	2,035.670	0.000	102,392	275.000	275.000
I	460,100	183,336	2336.230	241,224	-	685.120	26.060	52,958	77.340	103.400
II	1,520,854	291,775	4039.330	224,289	17,294	410.956	21.630	79,069	80.540	102.170
III	282,326	716,600	1433.200	83,965	119,540	239.080	25.959	13,473	12.080	38.039
IVA	205,435	776,169	2089.820	150,748	363,700	1,027.900	0.000	24,601	37.828	37.828
IVB	434,579	684,690	2838.630	2,500	19,858	75.555	69.128	133,344	169.896	239.024
V	145,766	639,103	2843.270	15,467	2,329	49.350	0.000	-	0.000	0.000
VI	41,000	465,124	903.140	5,000	6,492	19.200	50.800	-	0.000	50.800
VII	1,017,287	787,446	3863.480	221,425	131,769	652.070	96.000	67,987	119.934	215.934
VIII	230,565	95,209	1088.900	2,542	56,157	100.360	8.896	-	0.000	8.896
IX	418,050	479,755	1794.240	-	55,400	5.000	0.000	29,238	15.660	15.660
X	310,899	245,456	1785.920	384,858	1,491	783.380	28.410	165,145	359.140	387.550
XI	252,582	146,707	1576.510	46,686	10,929	96.025	0.000	22,970	33.140	33.140
XII	365,164	541,281	2231.060	7,151	7,190	26.680	0.000	-	0.000	0.000
XIII	1432,174	824,557	6901.690	245,820	86,202	652.837	0.000	1,380,934	951.850	951.850
Total	7,568,382	7,482,956	38490.680	1,651,710	1,151,290	6,859.183	326.883	2,072,111	2,132.408	2,459.291

2. Quasi-Fiscal Expenditures

Quasi-fiscal expenditures pertain to arrangements whereby SOEs undertake public social expenditure such as payments for social services, public infrastructure, fuel subsidies and national debt servicing, among others, outside of the national budgetary process.

The multi-stakeholder group is required to develop a reporting process with a view to achieving a level of transparency commensurate with other payments and revenue streams, and should include SOE subsidiaries and joint ventures. As discussed in the section on state participation in the extractive industries, PNOC EC and PMDC undertake CSR and social expenditures, but as of 2014, have no quasi-fiscal expenditures or activities.

V. Others

Information on the extraction process flow and a description of regulatory mechanisms and payments made at each stage of the process

Gold, silver, copper, nickel and chromite

Description	Process	Taxes and fees
Exploration is the process of searching for valuable minerals and quantifying them. It enables the mining company to determine whether there is a feasible deposit for mining development and production. It involves drilling to discover what is below the surface. The methods used for exploration vary at different stages of the process depending on the size of the area being explored, as well as the density and type of information sought. This stage involves comprehensive technical and socio-economic analysis to determine whether or not mining is economically feasible. It includes detailed assessments of geoscientific and engineering operational factors including mine design infrastructure availability, assessments of environmental impacts and stakeholder issues influencing a project's social license to operate and detailed financial analysis of costs and revenue projections and market assessment.	Exploration	**Annual local taxes paid to LGUs from incorporation:** • Local business tax/ registration fees • Real property tax • Other taxes (based on the applicable local government code imposed) **Licenses and permits paid to MGB** • Mineral agreements (can be MPSA, Joint Venture Agreement, or Co-Production Agreement) • EP • FTAA • Mining permits (e.g. small-scale mineral processing permits, etc.) **Free and Prior Informed Consent (FPIC) expenditure** FPIC expenditures are based on field-based investigation (FBI) fees that were incurred during the FPIC process with the concerned indigenous cultural community(ies). These are remitted or paid by the proponent (company) to a trust account established by the NCIP Regional Offices prior to starting any mining operation in an ancestral domain.
The development stage includes pre-construction and mine construction work and commences after all necessary permits and approvals have been obtained. Significant environmental requirements apply at this stage. This also includes mining which is broadly divided into two categories: surface mining, which entails removing the vegetation, top soil, and rock above the mineral deposit, removing the deposit, and reclaiming the affected land for postmining land use, and underground mining, which is used when the deposit is too deep for surface mining or there is a restriction on the use of the surface land.	Development and Construction	

Description	Process	Taxes and fees
The process of getting ore out of the ground. It involves breaking rocks for excavation. Drilling is the process of construction of a mining installation of cylindrical shape, such as a hole, blasthole, or mine shaft, by crushing the rock at the mine face, and blasting involves shattering, breaking, or splitting of rock or other material by the discharge of an explosive placed within or in contact with it. After mineral ores are subjected to further processing, these are distributed to where they are needed or to customers.	**Utilization/ Commercial Operation**	**Excise Tax on Minerals** The Tax Code imposes an excise tax on all metallic minerals, a tax of 2% based on the actual market value of the gross output thereof at the time of removal, in the case of those locally extracted or produced; or the value used by the Bureau of Customs in determining tariff and customs duties, net of excise tax and value-added tax, in the case of importation. Within sixty (60) days before the date of actual shipping, the MGB and BIR shall conduct the validation of the grade, volume and value of the mineral ores to be exported. The result of the validation shall be the basis of the computation of the 2% excise tax on minerals and issuance of the Mineral Ore Export Permit. **Royalties on mineral reservation** The Contractors/Permit Holders/Lessees shall pay royalties, which shall not be less than 5% of the market value of the gross output of the minerals/mineral products extracted or produced from the mineral reservations exclusive of all other taxes. This is paid on a monthly basis to MGB. **Royalties for IPs** The Contractors/Permit Holders/Lessees shall agree on a royalty payment with the concerned indigenous cultural community(ies) which may not be less than 1% of the gross output. As agreed, expenses for community development may also be charged against said royalty. This is paid directly to the concerned indigenous cultural comunity(ies) and monitored by NCIP. **Mine Waste and Tailings Fees** The basic fees are P0.05/MT of mine waste produced and P0.10/MT of mill tailings generated from the mining operations, except where such mine waste and mill tailings were utilized in specific manners identified by MGB per DENR Administrative Order (DAO) No. 2005-07. This shall be paid to MGB semiannually from each operating contractor/lessee/permit holder based on the amounts above. Such will be accrued to the Mine Waste and Tailings Reserve Fund of the government.
Rehabilitation of the mining area to reverse any adverse effect a mining operation or activity may cause	**Decommissioning/ Final mining stage/ Rehabilitation**	**Mine Rehabilitation Fund** • A Mine Rehabilitation Fund (MRF) shall be established and maintained by each operating Contractor/Permit Holder as a reasonable environmental deposit to ensure availability of funds for the satisfactory compliance with the commitments and performance of the activities stipulated in the EPEP during specific project phase. This comes in two forms: (a) Monitoring Trust Fund - amount to be determined by the MRF Committee which shall not be less than PHP150,000 cash. (b) Rehabilitation Cash Fund - shall be equivalent to 10% of the total amount needed to implement the EPEP or PHP5,000,000, whichever is lower. • The MRF shall be deposited as a Trust Fund in a Government depository bank and monitored by MGB.

Description	Process	Taxes and fees
	Decommissioning/ Final mining stage/ Rehabilitation	**Final Mine Rehabilitation and Decommissioning Fund (FMRDF)** • FMRDF shall be established by each operating Contractor/Permit Holder to ensure that the full cost of the approved final mine rehabilitation and decommissioning plan (FMR/DP) before the end of the operating life of the mine. Annual cash provisions in a government depository bank is required based on the cost of implementing the FMR/DP multiplied by percentage required per IRR. • This is monitored and reviewed by MGB at least every two years.

Aside from the above, additional taxes and fees are required to be paid by mining corporations based on applicability, as listed below. Chapter 2, *Financial Reconciliation* provides additional details on these taxes, fees and mandatory expenditures.

Regulating government agency	Taxes, fees and mandatory expenditures
BOC	• Customs duties and fees (i.e. excise taxes on imported goods) • VAT on imported materials and equipment
BIR	• Corporate income taxes • Final withholding taxes • Other annual payments to the BIR, as applicable
PPA	Wharfage fees and other port tariffs
MGB	• Annual Environmental Protection and Enhancement Program (AEPEP) • Social Development and Management Program (SDMP) • Safety and Health Program (SHP)

Oil and gas

Description	Process	Taxes and fees
Petroleum exploration is a scientific process which involves the search for hydrocarbon deposits in the earth's sedimentary basis. The tools in petroleum exploration includes geological surveys and geophysical prospecting (e.g., magnetics, gravity, geochemical and seismic) to locate/determine prospects and leads that eventually lead to exploratory drilling	**Exploration (Upstream)**	**Application fee for the 5th PECR (DC 2014-02-2005 Annex An, PECR Guidelines for Petroleum Section I.4)** A non-refundable application fee of PHP200,000 per area shall be aid to the DOE upon submission of the application and its supporting documents **One-time payments to DOE:** i. Processing Fee (DOE Schedule of Fees and Charges in compliance with EO 197, Series of 2000) – PhP 0.48/hectare ii. Signature bonus (PECR5 Model Petroleum Service Contract Clause 20.01) – minimumUS$50,000 payable to DOE within sixty (60) days from effective date of the contract and remitted to the Philippine National Treasury iii. Developmental assistance (PECR5 Model Petroleum Service Contract Clause 17.04) – minimum of USD60,000 payable to DOE within sixty (60) days upon written request of the department

Description	Process	Taxes and fees
	Exploration (Upstream)	**Performance Guarantee (PECR Model Petroleum Service Contract Clause 17.04)** A performance bond of sufficient amount not less than the minimum expenditure commitment for that particular contract year shall be posted by the company in favor of DOE conditioned upon the faithful performance of the company of its exploration and development activities under its contract. It shall be established within sixty (60) days after the effective date of the contract or upon implementation of its succeeding sub-phases where amount can be subsequently reduced by the company upon faithful compliance.
A hole is drilled straight down into the ground to determine whether the delineated geologic structure contains hydrocarbons. A special drilling mud is used to cool the drill bit, carry the rock cuttings back to the surface and also to provide stability to the walls of the borehole. The well configuration is composed of different sizes of holes and casings/ tubings. The well can also be vertical, deviated or horizontal.	**Drilling**	No direct fees paid at this stage.
This process involves the drilling of one or more wells when hydrocarbons are found in significant/sufficient quantity that is economically feasible to develop.	**Field development**	**Rental fees (PECR Model Petroleum Service Contract Clause 5.04)** After petroleum in commercial quantity is discovered during any sub-phase of the exploration period or any extension thereof, the contractor is allowed to retain 12.5% of the initial contract area in addition to the delineated production area after the exploration period. Rental fees shall be applied accordingly for PHP100 per hectare or a fraction thereof. This is paid annually to the DOE.
This stage marks the start of commercial production. It involves extracting the hydrocarbons and separating the mixture of liquid hydrocarbons, gas, water, and solids, removing the constituents that are non-saleable, and selling the liquid hydrocarbons and gas. After natural gas is withdrawn from producing wells, it is sent to gas plants for processing. Gas processing requires a knowledge of how temperature and pressure interact and affect the properties of both fluids and gases. Almost all gas-processing plants handle gases that are mixtures of various hydrocarbon molecules. The purpose of gas processing is to separate these gases into components of similar composition by various processes such as absorption, fractionation and cycling. The liquid hydrocarbon/crude oil is sent to refineries for distillation, etc.	**Production and Separation**	**Discovery bonus (PECR Model Petroleum Service Contract Clause 20.02)** The Contractor shall be required to pay US$300,000 as discovery bonus once commercial production is reached. This is a one-time payment to the DOE, within 60 days from the start of commercial production. **Production bonus (PECR Model Petroleum Service Contract Clause 20.03 to 20.05),** the Contractor shall be required to pay production bonus, amounting from US$500,000 to US$2,000,000, which is based on the average rate of production over a period of 60 days. This is a one-time payment to the DOE on the first occassion that there shall be produced and sold from the contract area.

Description	Process	Taxes and fees
Rehabilitation of the area to reverse any adverse effect the oil & gas operation or activity may cause Site abandonment involves plugging the well(s) and restoring the site when a recently-drilled well lacks the potential to produce economic quantities of oil or gas, or when a reservoir is no longer economically viable to produce.	**Decommissioning/ Final mining stage/ Rehabilitation**	**Abandonment fund (PECR Model Petroleum Service Contract Clause 7.01(h))** The Company must include in its Overall Development Program as approved by DOE, a provision for abandonment and payment of abandonment costs. Annual provision must be accrued over the productive life of the oil fields and/or gas fields, where amount is based on the estimated abandonment and decommissioning costs of the oil fields and/ or gas fields in the contract area. This shall commence from the start of commercial production and reviewed annually for any necessary adjustments in the work program. For this purpose, a sinking fund in the form of a trust account with a reputable commercial bank in the Philippines in favor of DOE shall be established and maintained by the company. A certification from the concerned bank must be submitted to the DOE for monitoring.

Aside from the above, additional taxes and fees are required to be paid by oil and gas corporations based on applicability, as listed below. *Chapter 2, Financial Reconciliation* provides additional details on these taxes, fees and mandatory expenditures.

Regulating government agency	Taxes, fees and mandatory expenditures
BOC	• Customs duties and fees (i.e. excise taxes on imported goods) • VAT on imported materials and equipment
BIR	• Final withholding taxes • Other annual payments to the BIR, as applicable
PPA	Wharfage fees and other port tariffs
MGB	• AEPEP • SDMP • Safety and Health Program
DOE	• Data fees • Training of Filipino personnel • Training of DOE employees • Scholarships and educational assistance

Coal

Description	Process	Taxes and fees
Coal mining, which extracts coal from rock formations, is accomplished either by surface mining or underground method, depending on the results of exploration activities that determine the depth, thickness and width of coal deposits, as well as the strike and dip. **Surface mining** is employed for shallow coal deposits and involve the removal of the overburden to expose the coal seam to be mined. Excavators and other heavy equipment are used to mine the coal. Mine rehabilitation follows after coal mining is completed. The mined out areas are restored and enhanced from the original condition usually by reforestation. **Underground mining** is applicable to extract coal that are deeply-seated. Mine openings such as shaft, adit, levels and drift are driven to reach the coal deposits for extraction. The coal is mined using breakers and conveyed underground by mine cars. Miners, equipment and supplies are brought to the underground via mine cage powered by electric motor. Upon completion of mining, all openings are completely sealed and rehabilitated to improve the condition of the area and for safety purposes.	**Coal Mining**	**Annual local taxes paid to LGUs from incorporation:** • Local business tax/ registration fees • Real property tax • Other taxes (based on the applicable local government code imposed) **One-time payments to DOE:** i. Application Fee for Philippine Energy Contracting Round (PECR) - a non-refundanble application fee of PHP50,000 per area shall be paid to DOE upon submission of the application and its supporting documents. ii. Signature bonus - cash payable to DOE (Model Coal Operating Contract Clause 20.01) within thirty (30) days from effective date of the contract (amount to be agreed) **Performance Guarantee** A performance bond of sufficient amount not less than the minimum expenditure commitment for that particular contract year shall be posted by the company in favor of DOE conditioned upon the faithful performance of the company of its exploration and development activities under its contract. It shall be established within 30 days after the effective date of the contract or upon implementation of ithe succeeding contract year where amount can be subsequently reduced by in accordance with the obligations as approved in the Work Program.
Coal processing is done to remove impurities from extracted coal using water. The water used in processing are allowed to flow and trapped by a settling pond to prevent the water to find its way to river systems or the sea.	**Coal Processing**	**Excise Tax on Minerals** The Tax Code imposes an excise tax on coal and coke, amounting to PHP10 per metric ton of coal produced. This is paid to the BIR, 15 days after the end of the calendar quarter when the products were removed.
Distribution of coal to where they are needed or to customers.	**Distribution and sales**	**Government share from coal production** The government share shall amount to the balance of the gross income after deducting all operating expenses, operator's fee and special allowance, as provided in the contract This is paid to the DOE within 60 days following the end of each calendar quarter
Rehabilitation of the area to reverse any adverse effect the coal operation or activity may cause. Site abandonment involves plugging the well(s) and restoring the site when a recently-drilled well lacks the potential to produce economic quantities of coal, or when a production well is no longer economically viable.	**Decommissioning/ Site abandonment/ Rehabilitation**	**Abandonment fund** No rehabilitation fund required.

Aside from the above, additional taxes and fees are required to be paid by coal corporations based on applicability, as listed below. *Chapter 2, Financial reconciliation* provides additional details on these taxes, fees and mandatory expenditures.

Regulating government agency	Taxes, fees and mandatory expenditures
BOC	• Customs duties and fees (i.e. excise taxes on imported goods) • VAT on imported materials and equipment
BIR	• Final withholding taxes • Other annual payments to the BIR, as applicable
PPA	Wharfage fees and other port tariffs
MGB	• AEPEP • SDMP • Safety and Health Program
DOE	• Data fees • Training of Filipino personnel • Training of DOE employees • Training and institutional development assistance • Assistance in kind

Procedures as to and treatment of extractive operations in ancestral domains

As mentioned in Section I*, Legal and institutional framework*, under *Contracts*, the relevant IP processes have been described in detail in the first PH-EITI report. This includes a discussion on the legal and regulatory framework governing extractive operations in ancestral domains, the concept of FPIC, and the intricacies of the Memorandum of Agreement (MOA) between the IPs and the companies operating within ancestral domains. This portion focuses on updates and additional information on the process.

The application process for permits to operate in ancestral domains is categorized into two: Extractive/Intrusive Large Scale Activities (EILSA) and Non-Extractive Small-Scale Activities. Only EILSA is applicable for this report, as it covers all extractive operations. The figure below details the FPIC process for EILSA, from the Pre-FPIC Conference to the approval and validation of the MOA, including the deposit of the cash bond and management of the Community Royalty Development Plan (CRDP).

The ICCs/IP receiving royalties and similar fees must formulate a development plan for the management and use of the same to be known as the CRDP. The CRDP serves as the roadmap for the allocation and spending of the royalties received, as required by NCIP Administrative Order No. 3, series of 2012. The CRDP sets guiding principles, outlines capital programs, establishes action plans and includes financial planning. The projects and programs would cover such areas as educational assistance, health and sanitation, livelihood development, and social infrastructure services, among others. Under Section 44 of RA No. 8371, the NCIP is tasked to "coordinate development programs and projects for the advancement of the ICCs/IPs and to oversee the proper implementation thereof." However, based on NCIP's actual practice and implementation, that while the NCIP may exercise their visitorial power to evaluate, audit and examine accounting books, records, and other financial documents, NCIP is not responsible for monitoring the implementation of the CRDP. ICCs have the autonomy to manage royalties received, in accordance to their own community rules and policies.

In cases where the Regional Director is authorized to issue the Certification Precondition (CP), the MOA shall be reviewed by the Regional Legal Officer or any Legal Officer who has not participated in any stage of the FPIC Process.

Annex S enumerates the list of mining projects with CP as of October 2016.

Figure 29. **FPIC process flowchart for EILSA**

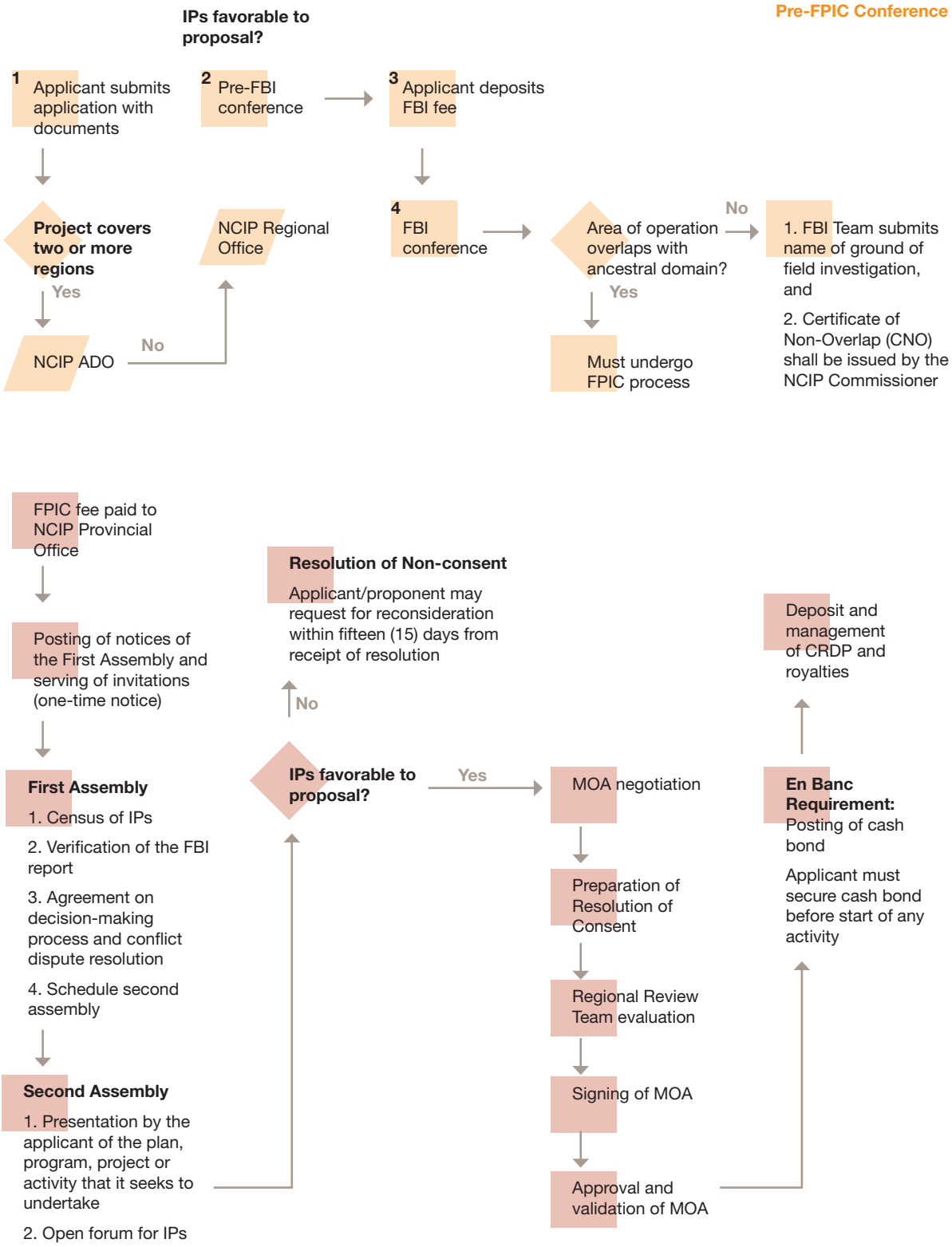


Table 60. **List of IPs with MOAs**

Region	Company	IP	Representative(s) in the MOA
CAR	Philex Mining Corporation	Ibaloi/Kankana-ey	IPO APSSOL (Indigenous Peoples Organization of Alang, Pokis, Sabian, Sta. Fe, Olibba and Lokan
IV-B	Rio Tuba Nickel Mining Corp	Palaw'an	Indigenous Peoples Development Office - Bataraza, Inc.
IV-B	Citinickel Mines & Development Corporation	Tagbanua/Palawano	Katutubong Pamayanang Kultural
IV-B	Berong Nickel Corporation	Tagbanua	• Dario Pandod, Arnulfo Ogsoc, Gardoque Ponoy, Ruben Eleuterio of Sitio Talabonggan, Brgy. Berong • Pablo Danglong, Aguinaldo Abala and Langka Endalesio of Sitio Tungib, Brgy. Berong • Victorino Danglong, Armelo Adial, Ernesto Tomas and Dionesio Mendez, Jr. of Sitio Badlisan, Brgy. Berong • Vernon Danglong and Epifanio Marcelo of Sitio Lamane, Bgry. Aramaywan
IX	TVI Resource Development (Phils.), Inc.	Subanon	Timuay Jose A. Anoy, CADT Head Holder
IX	Apex Mining Company	Mansaka	Datu Roberto Onlos, Datu Sayongan Insog, Datu Rolando Casigloman and Datu Bernardo Guisang
XIII	Taganito Mining Corporation	Mamanwa	Datu Renante B. Boklas and Datu Alicio G. Patac (tribal leaders)
XIII	Philsaga Mining Corp.	Manobo	Various sectoral leaders of the indigenous cultural communities of Barangays Consuelo,SanAndres and Imelda, including the sector of Farola, all parts of the Municipality of Bunawan, Agusan del Sur
XIII	SR Metals Incorporated	Mamanwa and Manobo	Tribal chieftains: • Datu Ebanta (Evangelista Morada, Jr.) • Datu Ambongan (Lito Manlubatan) • Datu Katipunan (Julio Pangadlin) • Datu Kitbadbad (Santiago Tiambong, Jr.) • Datu Pakig-angay (Gil Buyo) • Datu Makabungkang (Manuel Luyahan) • Datu Curob (Janito Curob) • Datu Tina (Evie Bacalan) • Datu Elihan (Bebuardo M. Manlanat) • Datu Montabon (Cezar Obach) • Datu Mapaso (Rolitn Moron) • Datu Marabusog (Judine Cabigquez) • Datu Eddie Pangadlin (Eddie Pangadlin
XIII	TVI Resource Development (Phils.), Inc. (Contractor: Minimax Mineral Exploration Corporation)	Mamanwa and Manobo	Timuay Jose A. Ahoy, CADT Head Holder, duly authorized representative of its elders and leaders

Region	Company	IP	Representative(s) in the MOA
XIII	Marcventures Mining and Development Corp.	Mamanwa and Manobo	Authorized tribal leaders/elders: Datu Panchito Gonzales, Datu Liborio Nadao, Data Teodoro Bat-ao, Hon. Ronald Bou, Datu Henry Ampo, Danz Teodoro Hunyog, Datu Cosme Imboc, Datu ' Udyotan Daging, Datu Perinal Grol, Datu Benjamin Tindogan, Datu A delino Sumbiran, Datu Samuel Sumbiran and Datu Pequinio Ampo
XIII	Carrascal Nickel Corporation	Manobo	Represented by their respected and recognized tribal leaders, Hawodon Udyutan Daging, Hawodon Daegangan Cesar A. Bat-ao, Sr., Hawodon Ronnie Jusay, Hawodon Fuperto Ponson, Hawodon Perlit Montanez, Hon. Martino S. Ala and Hawodon Ryan Huniog
XIII	Adnama Mining Resources, Incorporated (Assignor: Oriental Synergy Mining Corp.)	Mamanwa	Datu Alfredo Olorico (tribal leader)
XIII	Platinum Group Metals Corporation (Contractor: Surigao Integrated Resources Corporation)	Mamanwa	Tribal Leaders: Datu Reynante Buklas and Datu Alicio Patac
XIII	Greenstone Resources Corporation	Mamanwa	Tribong Mamanwa sa Lungsod sa Tubod, Alegria, Mainit sakop sa Probinsya sa Surigao del Norte

A complete list of IPs and extractive operations in IP areas shows a total of 19 project/entities based on the latest list obtained from NCIP covering the period from January to December 2014. Refer to the complete details in Annex Q, which includes the estimated population of IPs by province and region. The said list differs from the enumeration provided in the first and second PH-EITI report based on submissions made by the NCIP as well. This will be a recommendation put forward particularly in ensuring proper and accurate monitoring.

Contextual information on small-scale mining

Small-scale mining was not covered by the second PH-EITI report, but rather, was included as part of a scoping study. Areas covered by the study was limited to South Cotabato and Compostela Valley.

Minahang Bayan

As discussed in the second PH-EITI report, the DENR issued DAO No. 2015-03 on 16 March 2015 for the immediate adoption and implementation of the People's Small-Scale Mining Act. The order took effect on 2 April 2015 and requires small-scale miners to organize themselves into cooperatives and ensure that they have the technical capability and the financial resources to conform to the tax and structural requirements within the concession area.

Volume II of the second PH-EITI report provides further details on the law, including the policies and licensing process for Minahang Bayan.

As of date, there are only five declared Minahang Bayan in the country based on the records of the MGB Central Office, as enumerated in the table below:

Table 61. **Declared Minahang Bayan as of 2016**

	Region	Proponent	Commodity	Area (has.)	Location
1	IV	Manlana Small-Scale Miners Assn.	Gold	735	Manlana, Buenavista, Quezon
2	VIII	Waso and Binalay Small-Scale Mining Producers Association	Chromite	80	Waso, Llorente, Eastern Samar
3	XI	Development Community Mining Livelihood Cooperative	Chromite	40	Barangay Maputi, Banaybanay, Davao Oriental
4	XIII	Masabong Village SSM Association	Gold	592.393	Masabong, Bayugan III, Rosario, Agusan Del Sur
5	XIII	Tubajon Peoples SSMining Area/Provl. Govt. of Dinagat	Chromite	592	San Jose, Dinagat Island

There are 64 Minahang Bayan applications/proposals that are currently under evaluation by the DENR. Most of these applications are located in CAR with 20 outstanding applications pending evaluation.

Contextual information on large scale non-metallic mining

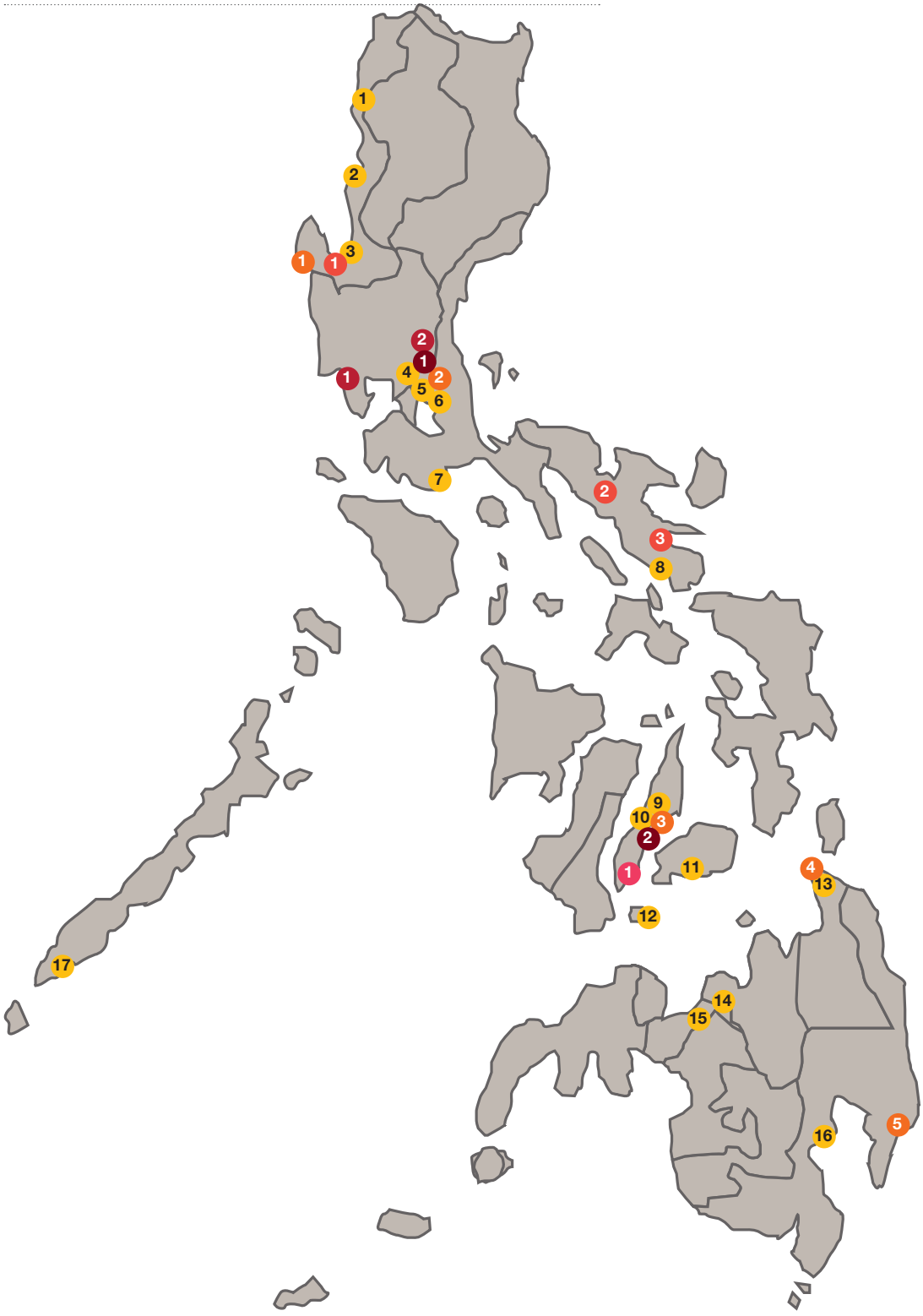
As of date, there are about 54 large-scale non-metallic mines in the country. There are also more than a thousand quarry and commercial sand & gravel Permit Holders/Operators as issued by LGUs.

The Philippine non-metallic minerals industry produces a variety of minerals, divided into three categories, namely: fertilizer minerals, industrial minerals and gemstone and decorative minerals.

Table 62. **General categories and coverage of non-metallic mineral products**

Categories	Minerals Covered	Minerals Currently Mined
1. Fertilizer minerals	Phosphate rock, guano, magnesite and sulfur	Phosphate rock, guano
2. Industrial minerals	Asbestos, barite, clay, bentonite, dolomite, diatomite, feldspar, gypsum, limestone, marble, perlite, pyrite, rock aggregates, silica, sand and gravel and salt	Clay, bentonite, dolomite, feldspar, limestone, marble, perlite, rock aggregates, silica, sand and gravel and salt
3. Gemstone and decorative minerals	Jade, quartz, rhodonite, tektie, opal, obsidian, agate and serpentinite and diorite	Diorite

Figure 30. **Location map of Philipine large-scale non-metallic minerals**



Sand and gravel

5. Rockmix, Inc. (Bataan Aggreagates Quarry Project)
6. Anamel Builder Corp. (Gapan Aggregates Quarry Project)

Dolomite

1. Dolomite Mining Corp. (Alcoy Dolomite Project)

Clays

2. Heirs of Elisa E. Oligario (Saile Bentonite and Zeolite Project)
3. UBS Marketing Corp. (Albay Perlite Project)
4. Orophil Stonecraft, Inc. (Baao Perlite Project)

Limestone & shale

1. Marble Mabini Exploration Corp. (Pinili Limestone Project)
2. Holcim Phils., Inc. (La Union Limestone Project)
3. Northern Cement Corp. (Labayug Limestone Project)
4. Eagle Cement Corp. (Limestone quarry project)
5. Spar Dev't Co., Inc. (Norzagaray Marble Project) • Continental Cement Corp. (Limestone quarry project) • Republic Cement Corp. (Norzagaray Limestone Quarry Project) • Holcim Phils. Inc. (Bulacan Limestone Quarry Project)
6. Quimson Limestone Inc. (Limestone Quarry Project) • Teresa Marble Corp. (MPSA Nos. 102-97-IV and 124-98-IV) • Republic Cement Corp. (Teresa Limestone Project)
7. Republic Cement Corp. (Taysan Limestone Project)
8. Ibalong Resources and Development Corp. (Integrated Limestone Quarrying and Cement Manufacturing Project)
9. Quarry Ventures Phils. Inc. (Rojo Cebuano Quarry Project)
10. Apo Land and Quarry Corp. (Naga Limestone Project) • Solid Earth Dev't Corp. (Naga Limestone Project)
11. Bohol Limestone Corp. (Bohol Limestone Project)
12. Lazi Bay Resources Dev't Inc. (Siquijor Limestone Project)
13. Pacific Cement Co., Inc. (Surigao Limestone Project)
14. Holcim Phils. Manufacturing Corp. (Lugait and Kwalan Limestone Project)
15. Mindanao Portland Cement Corp. (Kiwalan Limestone Project) • Iligan Cement Corp. (Iligan Limestone Project) • Maria Cristina Chemical Industries Corp. (MCCI Limestone Project)
16. Holcim Phils. Inc. (Bunawan Limestone and Shale Project)
17. Rio Tuba Nickel Mining Corp. (Gotok Limestone Project)

Aggregates

23. Concrete Aggregates Corp. (MPSA Nos. 032-95-IV and 055-96-IV) • Rapid CIty Realty and Development Corp. (MPSA Nos. 064-96-IV, 075-97-IV, 088-97-IV, 118-98-IV, and 142-99-IV Amended) • Asensio Pinzon Aggregates Corp. (Aggregates Quarry Project) • Hardrock Aggregates (Aggregates Quarry Project) • La Concepcion Construction and Devt Corp./ Rolando B. Gimeno (Mineral Quarry Project) • Gozon Devt Corp. (Antipolo Basalt Quarry Project) • San Rafael Devt Corp. (Basalt Quarry Project)
24. JLR Construction and Aggregates, Inc. (Naga Aggregates Quarry Project)

Silica

18. Holcim Phils. Inc. (Agno Silica Quarry Project)
19. Rapid City Realty and Development Corp. (Antipolo and Teresa Silica Quarry Project)
20. Apo Land and Quarry Corporation (Naga Silica Project)
21. Pacific Cement Co. Inc. (Surigao Silica Project)
22. Holcim Phis. Inc. (Mati Silica Quarry Project)

Reporting requirements under DENR AO No. 2010-01

Production

Non-metallic minerals contributes about 32% or PHP66bn of the total production value of the mining industry. Major commodities of this production are sand and gravel, coal, and cement.

Table 63. **Estimated gross production value in mining and quarrying from 2011-2014 (in billion PHP)**

Gross production value in mining & quarrying	2011	2012	2013	2014
Metallic Mining	123.1	99.2	99.3	138.6
Non-Metallic Mining & Quarrying	41.1	45.6	57.8	66.1
Total	**164.2**	**144.8**	**157.1**	**204.7**

Taxes, fees and royalties paid and withheld from non-metallic mining

Non-metallic mining companies are subject to the same local taxes and fees as metallic mining companies, except for sand & gravel taxes which are only applicable to the commodities mentioned.

Table 64. **Estimated taxes and fees paid/withheld from non-metallic mineral companies**

Year	Amount (in PHP)
2011	6,152,585,461
2012	8,213,687,771
2013	12,463,567,243
2014	14,071,829,750

Mining rights granted under DENR AO No. 2010-21

Specific permits granted to non-metallic mining companies are as follows:

a. Quarry permit - a mining permit for the extraction of quarry resources on privately-owned lands and/or public lands for building and construction materials

b. Sand and gravel (SAG) permit - a mining permit for the extraction and removal of sand and gravel and other loose or unconsolidated materials

c. Commercial SAG permit - For SAG materials in their natural state, without undergoing processing, from an area of not more than five has. and in such quantities as specified in the permit

d. Industrial SAG permit - For SAG materials that necessitate the use of mechanical processing (i.e., mechanical classifiers and crushers)

e. Exclusive SAG permit - For the extraction of SAG materials from public lands exclusively for personal use, without commercial disposition. Limitations: Not more than one hectare; for not more than 60 days; maximum of 50 cubic meters

f. Government gratuitous permit - For SAG materials extracted by the private owner from his own land, and for personal use only

g. Guano permit - Permission to extract and utilize loose unconsolidated guano and other organic fertilizer materials from specific caves

h. Gemstone gathering

Large-scale non-metallic mining are still not yet included as part of this Report. A scoping study on such was included as in the second PH-EITI report in order to fully determine readiness and extent of economic contributions.

A continuation of the said scoping study is detailed below. In addition, a complete list of the large-scale non-metallic mining and quarrying companies in the Philippines, including location maps of the industry, at the provincial level and commodity basis, is provided in Annexes Y, Z and AA, respectively.

A glimpse of large-scale non-metallic mining and quarrying operations in the three selected areas

(This section of the report is prepared by Atty. Brenda Jay Angeles Mendoza for the MSG, December 2015. Refer to Annex R for the full text of the study.)

The scoping study aims to cover three areas hosting large-scale non-metallic mining operations, with focus on their respective situation (citing relevant local ordinances and contracts of selected companies), the problems and challenges in regulating operations, including any concerns regarding compliance with environment and natural resources laws, monitoring environmental

performance, and dynamics relating to socio-political issues, as well as recommendations to address the same.

Specifically, the study intends to look at a representative large-scale non-metallic mining company in each of the following areas: Bulacan, Rizal, and Cebu provinces. These provincial areas were selected based on discussions with officials from the PH EITI Secretariat, MGB, and civil society.[1] This study is based on documents gathered or made available by the PH-EITI Secretariat and the concerned MGB regional offices, including results of interviews with key stakeholders in the said provinces. (See Annex AB for the list of individuals who were interviewed for this scoping study).

The provinces were selected based on the prevalence of large-scale non-metallic mining and quarrying operations relative to other areas in the country. The companies, on the other hand, were selected based on the level of mining development, thus assuming increased factors for assessing operational issues, such as environmental law compliance and performance monitoring.

Province of Cebu

Profile of large-scale non-metallic mining in the province

Out of 46 large-scale non-metallic mining MPSAs hosted by the Visayan region, 30 are located in the province of Cebu. These cover a total of more than 19,000 ha. being explored, developed, and/or commercially operated for varied non-metallic minerals and quarry resources by about 15 companies and individuals. Dominant players in terms of number of MPSAs held and area covered within the province include Lafarge Republic, Solid Earth Development Corporation, and Apo Land and Quarry Corporation.

Selected Company: Apo Land and Quarry Corporation

Apo Land and Quarry Corporation (Apo Land) was selected for being the oldest operating large-scale non-metallic mining company in the province. The corporation can be traced to the Apo Cement Corp. the origins of which dates back to the 1920s when the Cebu Portland Cement Corp. was formed and owned by the Philippine government. Control of the corporation moved from Japanese to American and back to Philippine hands during the Second World War[2].

Apo Land, a member of the CEMEX Philippines group of companies and CeMAP[3], operates two contract areas in Naga, Cebu. The first area, covering 192 ha., started commercial operation of limestone deposits in 1993. The second area, with 84 ha., commenced operations in 1997 primarily for greywacke and pozzolan.[4] Both MPSAs were provided a term of 25 years.

Having been signed in 1993, the MPSA for the first contract area was made pursuant to EO No. 279 (1987). Its MPSA thus provides a different fiscal regime.[5] Apart from the excise tax, it was required to pay a basic government share of the gross revenue and a percentage share in the net revenue.[6] It is not clear whether Apo Land has otherwise indicated to the DENR Secretary as required that it has opted not to be governed by the provisions of the Philippine Mining Act of 1995.[7]

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1 Individual meetings with Atty. Alessandra Ordenes (National Coordinator), Engr. Romualdo Aguilos (Chief, MGB Mineral Economics, Information and Publication; and PH-EITI Focal Person), and Mr. Chadwick Go Llanos (c/o C-CIMPEL Archdiocese of Cebu), who also sits as a CSO representative at the MSG meetings.

2 CeMAP website, http://CeMAP.org.ph/?page_id=1169.

3 Id. See the CEMEX website, http://www.cemexphilippines.com/AboutCemex.aspx. CEMEX considers itself as "a leading producer and marketer of cement and ready-mix products" with operations worldwide.

4 MPSA No. 013-93-VII and MPSA No. 093-97-VII.

5 MPSA No. 013-93-VII, Section VI refers to (a) a basic government share at the rate of 0.5% of the gross revenue payable quarterly to the DENR Regional Office; and (b) 1% share in net revenue, paid on the same day that the basic share is due. These are paid in addition to the excise tax as provided under the Tax Code.

6 Id.

7 RA 7942, Sec. 112 requires such an indication to be made in writing with the DENR Secretary.

On the other hand, the MPSA for the second contract area was already executed pursuant to the Philippine Mining Act of 1995. Its provisions on the share of the government as well as its allocation, including other expenditures, were clearly in accordance with the current mining law.[8]

Relevant local legislation

The provincial government has passed two important local ordinances pertaining to mineral and quarry resources - the Revenue Code of Cebu of 2008[9] and the Environmental Code of the Province of Cebu.[10]

1. Chapter VI of the Revenue Code of Cebu of 2008 provides for the regulatory powers of the provincial governor in the conduct of business and trade activities related to environment and natural resources. It includes provisions on permits, accreditation, fees, and charges for extracting mineral and quarry resources in specified areas.

   These typically involve small-scale mining of an area of not more than 20 hectares; and quarrying of an area of not more than five hectares. In its strict sense, the Revenue Code of the province, by defining the scope of the governor's power and authority, does not cover the conduct of large-scale metallic and non-metallic mining and quarrying activities.

2. The Environmental Code of the Province of Cebu manifests a more active stance on the environmental impact of mining and quarrying activities, regardless of whether the operation is small- or large-scale. This was passed in pursuit of the general welfare clause of the Local Government Code of 1991.[11] The Environmental Code, in considering the need to integrate environmental policies with social and economic dimensions, also defines the provincial government's interaction with component LGUs and other provinces, as well as its own stand and position, on environmental issues that are trans-jurisdictional in nature, and with the national government agencies concerning the environment.[12]

   With this framework, the Code articulates in several provisions how the provincial government intends to address concerns related to large-scale non-metallic mining and quarrying operations. These are as follows:[13]

   a. Initiate and coordinate with the mining industry players-private companies, government agencies and the general public, in accordance with the Local Government Code and the Mining Act, to ensure that Cebu's metallic and non-metallic mineral resources are harnessed with due consideration of ably managing the impacts of environmental resource degradation, unique landscape destruction, biodiversity loss, loss of life and property, and any other fatal accidents.[14]

   b. Initiate and coordinate with the MGB, relevant agencies, and stakeholders; and closely monitor the enforcement and implementation of environmental, mine safety and health laws and regulations related to mining, quarrying, mineral processing, and mineral trading activities within the province, to ensure compliance with relevant laws and policies on environment, health and safety, and pollution management;[15]

   c. Whether it is large-scale or small-scale mining, conduct a mandatory public hearing or consultation in the barangay(s) where the mining/quarrying site is located before any

[8] MPSA No. 093-97-VII.

[9] Cebu Provincial Ordinance No. 2008-10.

[10] Resolution No. 1483-2012/Ordinance No. 2012-13.

[11] Id. Reference to RA 7160, Sec. 16, which allows the LGU to exercise its express and implied powers, including any necessary, appropriate or incidental powers for efficiently and effectively governing the province, and all essential powers to promote its general welfare.

[12] Id. Whereas clause.

[13] Id. Article V on mineral resources.

[14] Id. Sec. 2.

[15] Id. Sec. 3

permit, clearance or endorsement is issued by the LGUs (barangays/cities/municipalities) within the province;[16]

d. For large-scale mining operations, coordinate with the DENR in the licensing, operation, and rehabilitation of the mines. The province undertakes to ensure that the environmental guarantee fund (EGF) is enough to cover foreseeable damage from the mining operation and the mine rehabilitation plans and funds are properly updated to use the best technology available. It will also request regular auditing of the EGF and the reserves for rehabilitation.[17]

Province of Rizal

Profile of large-scale non-metallic mining in the province

The DENR has so far issued 34 large-scale non-metallic mining MPSAs in Region 4-A (CALABARZON).[18] Of this number, 27 MPSAs are located in the province of Rizal, embracing more than 5,000 ha. of land subject of exploration, development and/or commercial operation for different non-metallic minerals and quarry resources by sixteen 16 companies and individuals. In addition, Rizal has five mineral processing permit (MPP) areas issued by the MGB and 12 quarry permits from the provincial government.[19] Among the prominent players in the province include Rapid City Realty and Development Corporation, Concrete Aggregates, Lafarge Republic, Quimson Limestone, and Teresa Marbles.

Selected company: Lafarge Republic

Lafarge Republic, Inc. (Lafarge) is engaged in the manufacture, development, exploitation, and sale of cement, marble, and other classes and kinds of building materials, and the processing or manufacture of materials for industrial and commercial purposes.[20] Its operating cement manufacturing plants are located in the provinces of Bulacan, Batangas, Rizal, and Cebu. It has the following companies as subsidiaries: Fortune Cement Corp., Lafarge Iligan, Lafarge Mindanao, FR Cement Corp., and Lloyds Richfield Industrial Corp.[21] Lafarge is also a member of CeMAP.[22]

The Teresa plant of Lafarge in Teresa, Rizal originated in 1958 as Filipinas Cement Corporation. In 1987, it became FR Cement Corporation. It strengthened its financial and technical capability in 1997 by partnering with Tong Yang Cement Corp., the second largest cement group in South Korea, and through its holding company, Southeast Asia Cement Holding, Inc. (SEACEM). In 1998, Lafarge Cement Philippines, then the second largest cement manufacturer in the world, acquired a major stake at SEACEM, making FR Cement a part of Lafarge's network of cement manufacturers.[23]

Lafarge (FR Cement) holds two MPSAs in the province of Rizal, both of which were entered into pursuant to the Philippine Mining Act of 1995.[24] The first MPSA, executed in 1999, has a contract area of 154.68 ha. and enjoys a term of 25 years or up to 2024, which may be renewed for another term not exceeding 25 years. [25] Currently in commercial operation for limestone and shale, Lafarge's

[16] Id.

[17] Id. Sec. 6.

[18] CALABARZON is located in Southwestern Luzon. It is an acronym for the provinces of Calamba, Laguna, Batangas, Rizal, and Quezon.

[19] Additional data on MPPs and quarry permits from the "Status of Quarrying Operations in Rizal Province," a power point file provided by the MGB Region 4-A, 15 January 2016.

[20] http://www.reuters.com/finance/stocks/overview?symbol=LRI.PS

[21] Id.

[22] http://CeMAP.org.ph/?page_id=1169.

[23] Id.

[24] MPSA No. 138-99-IV and MPSA No. 159-2000-IV.

[25] MPSA No. 138-99-IV.

MPSA for this area follows the provisions of the new mining law on government share, allocation, and expenditures.[26]

The second MPSA, covering an area of 36.45 ha., was entered into in 2000 and will last up to 2025 unless further renewed for another term not exceeding 25 years.[27] Based on 2013 MGB data, it is still listed as under exploration stage, with a pending application for a Declaration of Mining Project Feasibility.[28] Similar to its other MPSA in the province, this MPSA for limestone has the same provisions on government share, allocation, and expenditures.[29]

Relevant local legislation

Two resolutions appear to capture the sentiment of the Rizal provincial government about the existence and growth of the quarrying and mining industry in the province:

a. Resolution No. 223, series of 2013, declaring a moratorium on the acceptance, processing, and approval of new applications for all forms of permits, contracts, operating agreements, and clearances on quarrying and mining activities in the province of Rizal; and

b. Resolution No. 243, series of 2013, on the moratorium on the acceptance, processing, and approval on the renewal of all forms of permits, contracts, operating agreements, and clearances on quarrying and mining activities in the province of Rizal.

The resolutions were anchored on the provincial LGU's powers to promote the general welfare of its inhabitants and to protect the environment.[30] These referred to a study about the negative impact of quarrying and mining on the environment, particularly its serious damage to biodiversity, pollution, river and creek siltation, among others.[31] The resolutions regard the existing quarry operations in the province as already sufficient in number, expressing concern that adding more may hasten further environmental degradation, and consequently impair the health, safety, and economy of the province.[32]

Based on these considerations, the provincial government declared such moratorium on the processing and approval of new applications (Resolution No. 223) and on the renewal (Resolution No. 243) of all mining and quarrying permits, contracts, and operating agreements. The moratorium, however, looks to the final determination by the DENR of the carrying capacity (point of saturation) of the province to hold or bear mining and quarrying, including mine processing or aggregate crushing plants.[33]

Both resolutions strongly urged the DENR to similarly declare a moratorium on large-scale mining activities and operations in the province and to cease the processing and approval of new mineral agreements, including the renewal of such agreements.[34]

[26] Id.

[27] MPSA No. 159-2000-IV.

[28] DENR-MGB, Mining Tenements Management Division, Complete List of Existing Mineral Production Sharing Agreement (MPSA) as of June 30, 2013.

[29] MPSA No. 159-2000-IV.

[30] Resolution No. 223, series of 2013, citing RA 7160 (1991), Sec. 16 and 468 (a) (1) (vi).

[31] Id. Also, Resolution No. 243, series of 2013.

[32] Id.

[33] Id.

[34] Id.

Province of Bulacan

Profile of large-scale non-metallic mining in the province

Of the 19 MPSAs for large-scale non-metallic mining issued in Region 3 (Central Luzon), 12 are located in the province of Bulacan. This comprises approximately 2,768 ha. of land being commercially operated and another 3,816 ha. being explored primarily for limestone and shale deposits. Among those under commercial operation, Solid North has the largest contract area, followed by Lafarge Republic and Holcim Philippines.

Selected Company: Holcim Philippines

Holcim Philippines, Inc. (Holcim) is currently the biggest cement company in the country. It was the product of a merger in 2000 of three cement plants – Bacnotan Cement Corporation, Davao Union Cement Corporation, and Hi Cement Corporation.[35] Holcim has plants in La Union, Bulacan, Davao, and Lugait in Misamis Oriental.[36] It is also a member of CeMAP.[37]

Holcim initially holds three MPSAs in the province, with one co-owned by Doric Marble Corporation. The first two MPSAs are both in commercial stage.[38] The third MPSA is ongoing exploration and has been partially assigned in 2009 to Teresa Marble Corporation.[39] In the same year, an MPSA held by Teresa Marble, which is also under exploration, was partially assigned to Holcim Philippines.[40] So at present, Holcim effectively holds four MPSAs covering a total of 2,113.34 ha., with 897.03 ha. in commercial operation and 1,216.31 ha. being explored. The remaining 344.24 ha. are held by Teresa Marble Corporation through approved partial assignment contracts.[41]

The first MPSA in commercial operation, covering 554.38 ha., was signed in 1994 pursuant to EO No. 279 (1987) with an initial term of 25 years, renewable for another 25 years.[42] Having been entered into before the Mining Act of 1995, the initial production share of the government consisted of a basic share of ½ percent of the gross revenue and a net share of 1 percent of the net revenue, which was then over and above the required excise tax payments.[43]

The second MPSA in commercial operation covers 342.65 ha. and was jointly entered into by Hi Cement and Doric Marble Corporation in 1999 pursuant to the Mining Act of 1995.[44] The original area applied for was slightly bigger, which was reduced after temporarily excluding areas covered by small scale mining permit applications within the MPSA proposed area.[45] This MPSA already contains the new mining law's provisions on government share, allocation, and expenditures.[46]

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[35] http://CeMAP.org.ph/?page_id=1169. Seventy percent of the shares of Union Cement Corp. is owned by a joint venture between Bacnotan Consolidated Industries, Inc. and Holcim, a Swiss company and one of the largest cement companies in the world. See also Holcim Philippines website, http://www.holcim.ph/index.php?id=23093.

[36] Id.

[37] Id.

[38] MPSA No. 027-94-III and MPSA No. 140-99-III.

[39] MPSA No. 294-2009-III (Amended A) thru Order dated 8 August 2014 approving its partial assignment. Based on the approved deed, Holcim assigns to Teresa Marble all its rights and interests in the 238.5565 ha. portion of the contract area.

[40] MPSA No. 298-2009-III (Amended B) thru Order dated 8 August 2014 approving its partial assignment. By virtue of the deed of assignment, Teresa Marble Corporation assigns to Holcim Philippines all its rights and interests in the 287.7557 ha. portion of the contract area.

[41] Id. 238.55 ha. assigned from Holcim and 105.69 ha. retained after partial assignment to Holcim.

[42] MPSA No. 027-94-III. MPSA is in the name of Hi Cement Corporation.

[43] Id.

[44] MPSA 140-99-III. Named contractors are Hi Cement Corporation and Doric Marble Corporation.

[45] Id. Original area applied for was 389.24 ha.

[46] Id

The third MPSA, still in exploration phase, was entered into by Holcim in 2009. The MPSA originally covers 1,167.11 ha., but was later reduced to 928.56 ha. after it assigned a portion of the contract area to Teresa Marble Corporation in 2014.[47]

The fourth MPSA, with a contract area of 393.44 ha., was issued to Teresa Marble in 2009. However, in 2014, it assigned the 287.75 ha. portion to Holcim Philippines, giving the latter control over a larger part of the original contract area.[48]

Both deeds of assignment were properly registered with the MGB Regional Office and consequently approved by the DENR Secretary upon the recommendation of the MGB Director.[49] By virtue of the assignment made, the assignee has assumed all the rights and interests, as well as the obligations of the assignor under the MPSAs over the assigned portions.

Relevant local legislation

Citing its devolved powers and functions under the 1991 Local Government Code with respect to environmental law enforcement, the provincial government approved its Revised Environmental Code for Bulacan in 2011.[50] The Code sets the general framework of actions and standards for promoting a balanced and healthful ecology in the province, and provides specific regulations on water usage and classification, odor emission control, solid waste management, noise control, and air quality standards.[51]

The environmental code has a particular regulation on environmental compliance. Article VII, Section 45 requires the issuance of a Provincial Environmental Compliance Certificate (PECC) (or Certificate of Non-Coverage, as the case may be) to all business establishments and projects before construction and actual operations in the province. Municipal or city mayors in the province are prohibited from granting business permits without such PECC.[52] The indicative list of projects that require PECC includes mineral extraction and quarry projects, 5 hectares and below.[53]

Nonetheless, the code also empowers the governor, upon a resolution or ordinance enacted by the provincial council, with consultations conducted with the provincial environment and natural resources office, to declare certain projects or areas in the province as environmentally critical.[54] It specifies that all declared and approved environmentally critical projects, "such as but not limited to mining and quarry operations," are required to secure a PECC and to comply with other requirements, including the setting up of an EPEP.[55] It is not clear whether this provision also contemplates the possible coverage of large-scale non-metallic mining projects within the provincial ECC requirement process.

In case large-scale non-metallic mining projects are likewise included under the foregoing section, the Code requires the payment of the following:[56]

a. Filing fees - PHP500
b. Processing fees - PHP4,000
c. Inspection fees - PHP1,000

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47 MPSA No. 294-2009-III (Amended A) thru Order dated 8 August 2014 approving its partial assignment.

48 MPSA No. 298-2009-III (Amended B) thru Order dated 8 August 2014 approving its partial assignment.

49 Id.

50 Resolution No. 186-2011 entitled "A Resolution Approving the Provincial Ordinance No. C-005 Enacting the 2011 Revised Environmental Code of the Province of Bulacan."

51 Id.

52 Id. Article VII, Sec. 45.

53 Id.

54 Id. Article VII, Sec. 46.

55 Id.

56 Id.

In addition, filing fees (processing and inspection fees) are required to be paid to the provincial government when entities apply for an authority to construct or a permit to operate a pollution control device or a wastewater treatment facility.[57]

The code is also replete with provisions on taxes, fees, and charges payable to the provincial treasurer.[58] However, since the local code does not distinguish whether the impositions apply to small-scale mining only or equally apply to large-scale mining, some of the possibly relevant tax provisions for large-scale non-metallic mining are herein discussed:

a. Mining/quarry tax - 10% of the fair market value of the mineral resources to be extracted and commercially disposed based on the current available price index released by the DENR Central Office to be computed by the provincial ENRO, and subject to the approval of the PMRB;[59]

b. Environmental enhancement fees.[60]

   Proceeds from the environmental enhancement fees are deposited by the provincial treasurer in a trust fund to be exclusively used to finance environmental projects and programs, conduct of environmental researches, studies, training, and seminars aimed to enhance, protect, preserve, and rehabilitate the environment and natural resources. [61]

Finally, the environmental code provides rules regarding the issuance of delivery receipts and transport slips for those engaged in hauling sand and gravel and other quarry resources; as well as accreditation for haulers, processors, traders, suppliers, dealers and retailers of minerals, mineral products, and by-products. These are as follows:

a. Citing the need for local administrative expediency and regulation, the code states that the delivery or transport of mineral resources covered by Ore Transport Permit issued by the national government (i.e., for large-scale mining) shall require delivery receipts/transport slips (DR/TS) for each delivery or transport to be secured from the provincial ENRO, and payment for such DR/TS shall be made with the provincial treasurer. [62]

b. The code also provides for the establishment of an accreditation system, or a system for registering all haulers, processors, traders, suppliers, dealers and retailers and other persons engaged in the extraction, processing, transformation, and transportation of mineral and quarry resources, including their products and by products. The governor's accreditation has a corresponding fee which, upon approval, is valid for one year and renewable every year thereafter.[63]

Conclusion

The study has identified that with respect to large-scale non-metallic mining, the same provisions of the 1987 Constitution as well as the laws and regulations governing large-scale metallic mining apply. Major distinctive features of the laws and regulations uniquely applicable to the large-scale non-metallic mining sector were highlighted in the study.

Notwithstanding the similarity in the governing legal framework, the study has made an observation that the large-scale non-metallic mining sector, particularly the cement industry, has effectively distanced itself from the metallic mining industry for sound reasons. The industry context needs to be explained in appreciating its proposed policy changes regarding existing revenue and financial schemes for the sector, as well as in understanding its seeming lack of response to and participation in the PH-EITI initiative.

[57] Id.

[58] Id. Art. X.

[59] Id. Art. X. Sec. 72.

[60] Id. Sec. 73.

[61] Id. Sec. 76.

[62] Id. Sec. 80.

[63] Id. Sec. 88.

The study also maps the extent and location of large-scale non-metallic mining and quarrying in the country, provides a list of the companies and individuals involved in the said activity, and identifies the commodities produced. Based on available data, the study shows that Luzon hosts the greatest number and size of large-scale non-metallic mining areas in the country, converging particularly in the provinces of Pangasinan, Bulacan, and Rizal; then followed by Visayas, with concentration in Cebu province. While Mindanao has the least number of operating large-scale non-metallic mines, a significant land area is currently subject to exploration activities.

The study finally takes a glimpse of the provinces selected based on the prevalence of large-scale non-metallic mining operations relative to other areas in the country, with focus on specific companies, which were selected based on their respective level of mining development, and the relevant local legislation in the provinces.

It is observed that the local ordinances – revenue codes, environmental codes, and related provincial resolutions – articulate how the provincial governments attempt to address issues and concerns related to large-scale non-metallic mining and quarrying operations.

The environmental code of Cebu, for instance, has expressed the need to integrate and coordinate with national government agencies, component LGUs and other provinces, the private sector, and civil society all aspects and processes of environmental law enforcement in the province; and particularly mandates the conduct of local public hearing and consultations on projects being examined by the national government. This is a presumed response to a possibly perceived disconnect between national laws and local ordinances, including lack of or inadequate interaction among the various stakeholders; and a supposed demand to ensure that local stakeholders are able to participate in examining proposed mining projects subject to approval by the national government.

Similarly, the resolutions of the province of Rizal well capture the sentiment of the provincial government about the presence and continued growth of the quarrying and mining industry in the province and its impact on the health and safety of its inhabitants. Its declaration of a moratorium over the approval of new mining applications and renewal of existing permits and contracts, including requests urging the DENR to make a similar pronouncement, sends a strong message to the national government and the public about the need to craft an appropriate policy response and action for the province. The needed policy actions could be crafted in terms of finally determining its carrying capacity for quarrying and mining activities; and in terms of making firm decisions to strengthen the ecological balance of the province. At the same time, the basis of the provincial resolutions needs to be juxtaposed with the data offered by the MGB about existing mines and its impact on the biodiversity of the entire province.

The scoping study has not only provided pertinent information about the large-scale non-metallic mining industry in the country. It has also raised important concerns that may be used to further analyze and make recommendations on the role of the various stakeholders in furthering the objectives of EITI, and to provide input to legal and policy reforms.

First, it has drawn out important issues about: (1) the monitoring mechanisms employed by the government, specifically the new "harmonized" monitoring structure of the MGB and EMB, and the respective capabilities of those involved in monitoring mining operations; (2) the scope and limits of the taxing powers and regulatory authority of LGUs vis-a-vis the national government, as illustrated in Cebu's Revenue Code and Bulacan's Environment Code, including their respective roles in the PMRB; (3) the social and environmental impact of large-scale non-metallic mining operations in specific areas; and (4) significant accounting and reporting issues, such as calculating the SDMP for the cement industry, as well as for MPSA and MPP holders.

Second, the study has captured the recurring demands: (1) to improve the process of remitting the shares of the LGUs from the proceeds of natural resources use; (2) to increase transparency in the manner by which LGUs spend such share from national wealth, including in the way by which benefits from the SDMP are given to the affected communities; (3) to improve the quality of stakeholder participation in the process of developing the companies' SDMP and CSR programs; (4)

to improve the data collection and reporting process from the MGB and EMB regional offices as well as from LGUs, including to link these data with those of other relevant national agencies, such as the BIR; and (5) to effectively communicate such data and its analysis to the concerned public.

Finally, the scoping study has highlighted the need to properly inform before fully engaging the large-scale non-metallic mining sector through individual mining companies and regional or provincial associations, such as the ERMA, and including the CeMAP, the LGUs, and the DENR-EMB (at the national and regional offices) in the EITI discussions. The conversations accomplished for this scoping study will need to be further validated and deepened in future EITI reports.

Information on the extractive industries in ARMM

A scoping study conducted by the Alternate Forum for Research in Mindanao, Inc. (AFRIM) presents information on the extractive industries in the Autonomous Region in Muslim Mindanao (ARMM). It contains the background and legal framework for extractive industry governance in the said region as well as a description and profile of the extractive sector therein. It also presents four case studies, followed by analysis and commentary regarding the issues, challenges, contributions, and prospects of extractives in the ARMM. The scoping study is attached hereto as Annex AC.

Information on the subnational framework for EITI implementation

The national PH-EITI has undertaken active regional outreach and is currently planning to pilot subnational EITI councils in two provinces in 2016: South Cotabato and Compostela Valley. Refer to the link for details: https://beta.eiti.org/implementing_country/2

Narrative of Special Reports during MSG Meetings

MSG meetings are venues for learning sessions to better understand the extractive industries. These meetings have become platforms for raising issues on how the extractive sector is governed, and for understanding specific processes and laws that affect the industry. To ensure a more substantial discussion of these issues, the MSG regularly includes in its agenda learning sessions where current issues or potential areas for reforms in the sector are discussed by resource persons from government, industries and civil society.

Among the objectives for EITI implementation in the Philippines is to improve the public's understanding of the management of natural resources. The documentation of all presentations made during MSG meetings contributes to this objective.

30th MSG Meeting: MGB Presentation on Large-scale Non-metallic Mining

9 February 2016

Highlights:

A representative from the MGB presented an overview of mining of non-metallic minerals in the Philippines. Details are presented above in *Section V., Others,* under *Contextual information on large scale non-metallic mining*.

33rd MSG Meeting: Scoping Study on Large-scale Non-metallic Mining

3 June 2016

Highlights:

Atty. Brenda Jay Angeles Mendoza, a CSO representative, gave a presentation on the results of a scoping study done on large-scale non-metallic mining. Details are presented above in *Section V., Others,* under *Contextual information on large scale non-metallic mining*.

34th MSG Meeting: Presentation on the DILG-PPEI Study on LGU Shares

1 July 2016

Highlights:

The DILG Philippine Poverty-Environment Initiative, as supported by the United Nations Environment Programme and by the United Nations Development Programme, conducted a study entitled "Facilitating the Release and Public Disclosure of LGU Shares from National Wealth." The presentation focused on the proposed amendments to the current procedures governing the release of share in national wealth, particularly on the following:

- Process flow from collection to release to LGUs
- Creation of a special account in the general fund

The proposed amendments aim to streamline the disbursement process, such that the BIR/MGB/DOE (as applicable), will coordinate directly with the BTr for the BTr to release the fund to the LGUs within a shorter time frame. Collections from the first to the third quarter of the current year can be distributed to the LGUs within February of the ensuing year, while collections from the fourth quarter of the current year can be distributed within May of the succeeding year. This cuts the lead time by at least one (1) year, from the time of collection to the release to the corresponding LGUs.

Section 313 of the Local Government Code mandates that LGUs maintain special accounts in the general fund for public utilities, loans, and development projects funded from the share of the LGU concerned and such other special accounts which may be created by law or ordinance. The proposed joint memorandum circular on the utilization of LGU shares in national wealth recommends that funds received be placed in a Special Account in the General Fund, whereupon the LGU concerned shall prepare a supplemental Annual Investment Plan (AIP) and the accompanying supplemental budget. The expenses and disbursements in the supplemental budget would then be chargeable against the Special Account in the General Fund where the proceeds were deposited. The LGU Accounting Office will then ensure proper monitoring of the utilization of funds, classified as to source (i.e., mining tax and royalty fees from mineral reservation).

37th MSG Meeting: SEC Presentation on Beneficial Ownership

4 November 2016

Highlights:

On the 37th MSG meeting, the MSG heard a presentation from the SEC's General Accountant, Atty. Emmanuel Y. Artiza, covering beneficial ownership in order to determine if PH-EITI already has sufficient information to satisfy the requirements of EITI standards. Main points discussed during the presentation are as follows:

- SEC definition and requirements on beneficial ownership
- Politically-exposed persons
- Challenges and issues on disclosure requirements

As of 27 October 2016, there are 4,916 companies registered under Extractive Industries. A majority of the companies is involved in metallic ore mining (1,293), followed by non-metallic mining and quarrying (551), and coal mining (540).

Under the SRC, three categories of companies are required to disclose beneficial ownership:

a. Companies registered at Securities – companies that have undergone IPO, registered their bonds or their securities with the SEC

b. Listed Companies – companies whose shares are listed with a stock exchange

c. Public companies – companies that have more than PHP50m assets, having more than 200 stockholders, with each stockholder owning 100 shares each

For ordinary corporations, their beneficial ownership disclosure is covered under Section 26 of the Corporation Code which requires the submission of the GIS. Beneficial ownership is disclosed through the GIS. As of 27 October 2016, there are 19 listed mining companies, five listed oil exploration companies. The market capitalization of 14 listed companies per PSE data is PHP84.43bn.

Policies and current system of SEC on beneficial ownership disclosure

Rule 3 of the 2015 IRR of the SRC defines beneficial owners, indirect beneficial owners, and those who are not deemed to be beneficial owners.

Section 3.1.2 of the IRR defines beneficial ownership as any person who directly or indirectly through any contract, arrangement, understanding, relationship or otherwise, has or shares voting power (which includes the power to vote or direct the voting of such security) and/or investment returns or power (which includes the power to dispose of, or direct the disposition of such security); provided that a person shall be deemed to have an indirect beneficial ownership in any security which is:

a. held by members of his immediate family sharing the same household;

b. held by a partnership in which he is a general partner;

c. held by a corporation in which he is a controlling shareholders, or

d. subject to a contract arrangement or understanding which gives him voting power or investment power with respect to such securities; provided, that the following persons or institutions shall not be deemed to be beneficial owners of securities held by them for the benefit of third parties or in customer or fiduciary accounts in the ordinary course of business, as long as such shares were acquired by such persons or institutions without the definite and/or clear intention of effecting a change or influencing the control of the Issuer:

    - a broker dealer
    - an investment house registered under the Investment Houses Law
    - a bank authorized to operate by the BSP;
    - a duly-registered insurance company;
    - an investment company registered under the Investment Company Act;
    - a pension plan registered with and regulated by the Bureau of Internal Revenue, Insurance Commission or any other regulatory authority; and
    - an entity whose members are the persons specified above.

Section 18 pertains to the reports by 5% holders of equity securities. A person who acquires 5% to 9.9% of an equity security of an issuer is required to disclose through the filing of SEC form 18A and 18AS. The filing of 18A should be done within five days from the acquisition or within 45 days after the end of the year in which the acquisition was made.

Section 23 provides for policies on transactions of directors, officers, and principal stockholders. If acquisition is 10% or more, they are required to file SEC forms 23A and 23B. SEC form 23A pertains to the initial filing once a person becomes a director or officer of a listed company acquired 10% or more of its equities securities. Subsequent acquisitions of shares are reportable under SEC form 23B. Period of filing for form 23A is within 10 days from acquisition or within 10 days since the person became a director or officer. On the other hand, form 23B should be filed on or before the 10th day of the following month from the month of such acquisition.

Although Section 20 of the SRC is not explicit as to the beneficial ownership disclosure, it is required that during conduct of annual stockholders' meetings, preliminary and definitive information statements be submitted. It contains the financial condition of the company, audited and interim financial statements, matters to be taken up during annual stockholders' meeting or special meetings (e.g., matters to be ratified, appointed external auditor, or amendments to their Articles of Incorporation or by-laws). Under this, companies are also required to disclose the holders of more than 5% of its equity securities. Somehow, the public will know the holders of more than 5% of a particular company.

Section 26 of the Corporation Code requires the fling of the GIS within thirty (30) days from the holding of the annual stockholders' meeting. If no meeting is held, GIS should be files on or before January 30 of the following year. All listed companies as well as ordinary corporations are required to file the GIS. Companies are required to disclose their directors, officers, as well as their top 20 stockholders. However, if there are corporate subscribers, the public cannot determine the owners behind the corporate subscribers, since a separate GIS has to be secured for the corporate subscribers. Based on the current requirements of the GIS, there is no way of knowing the principals of these foreign corporations.

Challenges and issues on the disclosure requirements

Data Privacy Act of 2012. SEC has undertaken revisions on the reports open to the public to comply with the law. Companies are required include the TIN of their shareholders, directors, and officers in the GIS. Under the privacy act, this information cannot be disclosed.

As a response to EO No. 2 issued by President Duterte which established the first Freedom of Information Law in the country, the SEC has revised their reporting requirements such that confidential information such as TIN cannot be accessed by the public. This will now be disclosed in another page of the GIS and will not be included in the version uploaded online, as ordered SEC Memorandum Circular No. 16-2016. Similarly, the residential addresses of the directors, trustees, officers and stockholders of stock and non-stock corporations will also be indicated in the separate TIN page. Through the Memorandum Circular, only the SEC will have access to the TIN and other confidential data, addressing the requirements of both the Data Privacy Act of 2012 and of EO No. 2.

Legal Challenges. When SEC issued the IRR of the SRC in 2015, the Philippine Association of Securities Brokers and Dealers, Inc. questioned some of the provisions of the IRR including sections 18 and 23 pertaining to beneficial ownership. The case is pending in the Regional Trial Court in Mandaluyong.

Online and Real-time Access of the Beneficial Ownership Reports filed with SEC. Reports can be accessed online but uploading is not on a real-time basis. Access to this information requires certain fees.

Politically-exposed persons

Given the current circumstances, PEP can include individuals holding public office and even celebrities with influence. It is also unclear if the definition of PEP trickles down to relatives, as the SEC would have to analyze if the identified relative, for example, the son or daughter of a politician, has no capability to earn/invest or pass judgment and that investments are really those of the parents, even if on record, the stockholder is the son/daughter. Furthermore, PEP status can change

over time (e.g., when a person is elected or appointed for public office). The SEC currently do not indicate or tag whether a beneficial owner is a PEP or not.

38th MSG Meeting: Extractive Industry in the ARMM

9 December 2016

Highlights:

A representative from the CSO presented an overview of mining in ARMM. Refer to Annex AC.

Evaluation of mining monitoring reports for 2014

The Multi-partite Monitoring Team (MMT) of the MGB serves as the monitoring arm of the respective MGB Regional Offices. Its role is to monitor on a quarterly basis, or more frequently, as may be deemed necessary, the activities stipulated in the EPEP/AEPEP. The Regional Office concerned along with the Community Relations Officer (CRO) and representatives from the host and neighboring communities are required to conduct regular monitoring of the implementation of approved programs and submit monitoring reports to the MGB as basis for periodic audits.

MMT reports provided can be classified into the following: (1) validation reports of the Annual Social Development Management Program (ASDMP) projects of a company; and/or (2) monitoring of the stipulated EPEP/AEPEP activities of a company; and (3) safety and health program (SHP) monitoring including rehabilitation.

EPEP/AEPEP validation reports cover the implementation of enhancement and mitigating measures on environmental damage, risk management and safety, environmental parameters monitoring, and biodiversity enhancements, among others.

The ASDMP validation reports included the physical accomplishment, financial accomplishment, and recommendations. The environmental monitoring included among others, noise monitoring, vegetation and reforestation, soil erosion and siltation control, slope stability, water quality, air quality, progressive rehabilitation of waste dumps, environmental protection, etc. Lastly, SHP monitoring covers management and employee safety training, accident/incident investigations, accident/incident analysis, health control and services, and emergency response and preparedness program, among others.

The report contents included a cover page (endorsement from the MGB Regional Director), general information on the company, methodology, matrix of the result of monitoring conducted (for ASDMP this includes both physical and financial accomplishments), findings/observations, conclusions, and recommendations.

The MMT Report is submitted to the Mine Rehabilitation Fund Committee (MRFC) and Contingent Liability and Rehabilitation Fund (CLRF) Steering Committee.

Integrated Safety and Health, Environment and Social Development Monitoring (ISHES) Report

The environmental expenditures of mining companies are also monitored through the ISHES Report, in addition to the MMT report. The ISHES Management Monitoring conducted by the MGB is aimed at reviewing and evaluating the company's ISHES performance while increasing awareness of the employees on ISHES management that can be useful in interaction with other stakeholders. It is also the intention of the MGB, through the designated monitoring team, to identify commendable ISHES management initiatives of the company as well as come up with a set of recommendations to enhance management areas with perceived need for enhancement.

Table 65. **Survey of MMT and ISHES Reports for 2014**

Company	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter		
	ASDMP	AEPEP	SHP	ASDMP	AEPEP	SHP	ASDMP	AEPEP	SHP	ASDMP	AEPEP	SHP
Adnama Mining Resources Incorporated	X	X	X	X	X	X						
Apex Mining Company Inc.	-	X	-	-	X	-	X	-	-	X	-	-
BenguetCorp. Nickel Mines, Inc.	-	X	X	-	X	X	-	X	-	-	X	-
Berong Nickel Corporation	X	-	X	X	-	X	X	-	X			
Carrascal Nickel Corporation	X	X	X	X	X	X						
Cagdianao Mining Corporation	X	X	X	X	X	X						
Cambayas Mining Corporation	-	X	-	X	X	-	X	X	-			
Carmen Copper Corporation	-	X	-	-	X	-	-	X	-	-	X	-
Citinickel Mines and Development Corporation	-	-	-	-	-	-	-	-	-			
CTP Construction and Mining Corporation (Adlay)	X	X	X	X	X	X						
CTP Construction and Mining Corporation (Dahican)	X	X	X	X	X	X						
Filminera Resources Corporation							X	-	-			
Hinatuan Mining Corporation *	X	X	X	X	X	X						
Johson Gold Mining Corporation										X	X	-
Krominco Inc.	X	X	X	X	X	X	X	X	X			
LNL Archipelago Minerals Incorporated	-	X	X	-	X	X	-	X	X	-	X	-
Mt. Sinai Exploration and Development Corporation				-	X	-	-	-	-	-	-	-
Ore Asia Mining and Development Corporation	-	X	-	-	X	-	-	X	-			
Philsaga Mining Corporation	X	X	X	X	X	X						
Platinum Group Metals Corporation	X	X	X	X	X	X						
Rapu-Rapu Minerals, Inc.										X	X	-
Rio Tuba Nickel Mining Corporation	X	X	X				X	X	X			
Shuley Mines, Inc.	X	X	X	X	X	X	X	X	X			

Monitoring of MMT and ISHES report are updated based on the latest information submitted by the MGB. Companies that do not have any tick marks or are not included in the list have yet to have their reports submitted by their respective Regional Offices. Lastly, to note that the actual SDMP reports as submitted to the MGB were also considered in marking off the ASDMP column.

Status of Special Account in the General Fund (SAGF) 151 (Malampaya fund)

Release of the Malampaya Fund to Implementing Agencies

SAGF 151 or the Malampaya Fund is the account established by the government in accordance with PD No. 910, which states that "All fees, revenues and receipts of the (Energy Development) Board from any and all sources including receipts from service contracts and agreements such as application and processing fees, signature bonus, discovery bonus, production bonus; all money collected from concessionaires, representing unspent work obligations, fines and penalties under the Petroleum Act of 1949; as well as the government share representing royalties, rentals, production share on service contracts and similar payments on the exploration, development and exploitation of energy resources, shall form part of a Special Fund to be used to finance energy resource development and exploitation programs and projects of the government and for such other purposes as may be hereafter directed by the President."

This includes the revenue inflows and expenditures charged against the earnings of the Malampaya Gas Project.

DBM is responsible for releasing and monitoring SAGF 151 to the implementing agencies, which may be other National Government Agencies (NGAs), GOCCs or LGUs. There are no noted changes on the process for release. Refer to the second PH-EITI report for details on the process.

Since 2009, the government of Palawan province has been seeking its 40% share from the total Malampaya royalty, in accordance with the provision of the Local Government Code pertaining to the entitlement of local government units where natural wealth is discovered. However, the national government maintained that Malampaya is outside Palawan's administrative jurisdiction and thus not entitled to proceeds from the sale of offshore gas deposit.

The disagreement between the national and provincial governments is the subject of a case that remains pending before the Supreme Court.

DBM evaluates the request, checking the completeness of the supporting documents attached and the accuracy of the amount requested, based on the project details. The DBM also ensures that the request is aligned with the purpose of the fund. As declared by a Supreme Court ruling in 2013, the Malampaya Fund can only be used to finance energy resource development and exploitation programs and projects of the government. The maximum amount for each budget request is the available balance of the fund.

Table 66. **Projects sourced through the Malampaya Fund, 2013**

Year	Implementing agency	Project	Amount	Date of SARO	Approval
2013	National Electrification Administration	Fund for Mindanao Modular Generator Sets	PHP4,500,000,000	7 November 2013	EO No. 137 dated 12 July 2012 signed by President Aquino
2013	Department of National Defense	RADAR and hull repainting of superstructure, including training of personnel and annual operating costs	PHP335,096,962	16 August 2013	Memo from the Office of the Executive Secretary as authorized by the Office of the President of the Philippines, dated 3 August 2013

As of 31 December 2014 and 2015, the balance of the Malampaya Fund is as follows:

Table 67. **SAGF 151 balance and cash flows, 2014-2015**

Balance as of 1 January 2014		PHP148,856,184,883
2014		
Unutilized Notice of Cash Allocation (NCA) as of 31 December 2013		10,277,755
Collections		25,933,822,551
Disbursements		
NCA	466,362,000	
40% LGU share from production other than Malampaya	1,389,153,498	(1,855,515,497)
Balance as of 31 December 2014		PHP172,944,769,692
2015		
Unutilized NCA as of 31 December 2014		126,889,774
Collections		17,030,383,158
Disbursements		
NCA	621,510,000	
40% LGU share from production other than Malampaya	1,013,710,411	(1,635,220,411)
Balance as of 31 December 2015		PHP188,466,822,213

The balance of the fund includes Malampaya collections amounting to PHP176,208,733,625 as of 31 December 2015. From 2014 until present, there have been no releases chargeable against the said fund, since the Supreme Court has issued a ruling in 2013 stating that the fund can be solely spent on energy resource development and exploitation activities.

chapter 2

31 December 2016

PH - Extractive Industries
Transparency Initiative (EITI)
Department of Finance
Roxas Blvd., Malate, Manila

To: PH-EITI Multi-Sectoral Group

We have performed the procedures agreed with you with respect to information disclosed in the reporting templates (Templates) of identified companies and government agencies (Agencies). Our engagement was undertaken in accordance with Philippine Standard on Related Services 4400, *Engagements to Perform Agreed-Upon Procedures Regarding Financial Information*. The agreed upon procedures (AUP) were performed in accordance with the third implementation of the Extractive Industries Transparency Initiative (EITI) project (Project) in the Philippines, and ultimately in the preparation of the Financial Reconciliation Report (Report).

Please refer to Sections II and III on procedures and actual results, respectively.

Because the procedures do not constitute either an audit or a review made in accordance with Philippine Standards on Auditing (PSA) or Philippine Standards on Review Engagement (PSRE), we do not express any assurance on the information detailed in the Templates based on the said standards.

Had we performed additional procedures or performed an audit or review of the financial information as reported in the Templates in accordance with PSA or PSRE, other matters might have come to our attention that would have been reported to you.

Our report is intended solely for the purpose set forth in the first paragraph of this report and for your information and is not to be used for any other purpose or to be distributed to any other parties. In addition, this report relates only to information disclosed in the Templates submitted by companies and agencies, and does not extend to the financial statements of each taken as a whole.

I. Executive summary

With the release of the first and second PH-EITI report, the Philippine government gained a firm foothold in furthering transparency in the extractive sector. The transparency objectives were detailed in the first two country reports together with the key action points and developments since inception of PH-EITI in 2013. While the objectives remain the same, the third PH-EITI report (Report) endeavors to advance the current position of the country in terms of information clarity and transparency; and ensure accessibility of data on revenues from the extractive sector.

The Report covers the reconciliation procedures performed on the tax payments made by the companies engaged in large-scale metallic mining, oil and gas, and coal industries and collections disclosed by the government for the fiscal year 2014. The detailed reconciliation procedures are discussed in Section II, *The Reconciliation Process*, of this chapter.

The Report covers 31 mining companies, 5 oil and gas companies, 7 national agencies, and 63 local government units. The national agencies include the Bureau of Internal Revenue (BIR), Mines and Geosciences Bureau (MGB), Department of Energy (DOE), Department of Budget and Management (DBM), Bureau of Customs (BOC), Philippine Ports Authority (PPA), and National Commission on Indigenous Peoples (NCIP).

Small-scale metallic and large-scale non-metallic mining are still yet to be included in this Report, but were subject of separate scoping studies to determine readiness for inclusion in the Report in terms of accessibility of data on tax collections and receipts and extent of economic contributions.

Both participating companies and national and local agencies completed and submitted reporting templates (templates) disclosing, among others, revenue streams paid or collected, mandatory expenditures, and funds. Please refer to completed templates uploaded in the PH-EITI website.

We present in the following sections analysis of relevant revenue and industry data, as determined by the submitted information of both the participating companies and government agencies.

Table 68 presents the percentage of total sales of participating companies to respective sectors as follows:

Table 68. **Percentage representation of participating companies to total sector based on reported sales in 2014**

Sector	(in PHP'000s) Total sales	Total sales of participating companies	% of participating companies to total
Mining	114,478,443	107,084,472	94%
Mining (excluding Adnama and SR Metals)	114,478,443	100,252,730	88%
Oil and gas	66,831,355	64,554,587	97%
Coal	16,276,930	-	-

* Total sales were based on audited financial statements of all targeted entities, including Adnama Mining Resources, Incorporated (Adnama) and SR Metals, Inc. (SR Metals)

As done in the first two reports, we have initially evaluated sufficiency of participation based on reported sales with the presumption that companies with higher sales likewise remitted higher taxes to government. Correspondingly, the percentage scope based on sales is supplemented by succeeding table that analyzed coverage based on aggregated revenue data provided by government agencies. For 2012 and 2013, coverage in the large-scale metallic mining sector reached 94%, which could have again been achieved for 2014 if reconciliation procedures were completed for both Adnama and SR Metals. Otherwise, participation rate is only at 88%, which is still deemed substantial representation of the mining sector. For OG, participation is at 97%, which even if lower than the first two reports at 98% and 100%, respectively, is likewise considered adequate.

Refer to discussion under "Participating companies" sub-section for the profile of targeted and participating companies, including rationale behind presenting two different totals information, covered by this Report.

Table 69 shows percentage representation of the participating companies' to total sector based on reported tax revenues of the government agencies in 2014.

Table 69. **Percentage coverage of participating companies to total sector based on reported tax revenues of the government agencies in 2014 (in PHP '000s)**

	Mining	OG	Total
Total reconciled revenue streams from participating companies (excluding NCIP and MGB funds)	10,581,155	42,443,420	53,024,575
Total industry revenue streams collected by government	12,192,523	45,465,362	57,657,885
Percentage coverage of participating companies	**87%**	**93%**	**92%**
Total reconciled revenue streams from participating companies (excluding NCIP and MGB funds, and excluding Adnama and SR Metals)	**10,259,433**	**42,443,420**	**52,702,853**
Percentage coverage of participating companies (excluding Adnama and SR Metals)	**84%**	**93%**	**91%**

Table 70: **Aggregate data for revenue streams and other taxes as reported by each government agency**

Agency	2014
BIR	24,835,789,419
BOC	619,670,975
DOE	28,536,284,011
LGU	493,478,308
MGB	3,172,662,614
SUBTOTAL	**57,657,885,326**
NCIP	58,010,632
TOTAL	**57,715,895,959**

Based on submissions made by individual government agencies on total collections made from large scale metallic mining and OG sectors, excluding Adnama and SR Metals, percentage representation of participating mining and OG companies are at 84% and 93%, respectively.

The NCIP is tasked only to monitor royalties for IPs, not to collect on their behalf. Thus, IP royalty is considered as 'other taxes' and not a revenue stream of the government. MGB funds are payments made by the companies to ensure availability of financing for activities ranging from social development, environmental protection, and rehabilitation, and do not form part of the government revenue collections.

The table below presents the percentage coverage of reconciled revenue streams and other taxes from participating companies to total receipts reported by each government agency:

Table 71. **Percentage coverage of reconciled revenue streams and other taxes of participating companies to total sector revenues reported by government agencies**

Agency	Mining	Mining (excluding Adnama and SR Metals)	Oil and gas
BIR	97%	94%	90%
BOC	92%	92%	-
DOE	0%	0%	95%
LGU	65%	65%	-
MGB	64%	60%	-
SUBTOTAL	**87%**	**84%**	**93%**
NCIP	523%	523%	-
TOTAL	**89%**	**86%**	**93%**

We set out in the table below a summary of the reconciled disaggregated revenue streams and other taxes per government agency and per industry sector.

Table 72: **Disaggregated reconciled revenue streams and other taxes per government agencies**

Agency/Revenue streams	Mining	Oil and gas	Total
BIR			
Corporate income tax	5,230,476,552	12,074,597,174	17,305,073,726
Excise tax on minerals	1,800,466,317	-	1,800,466,317
Withholding tax - Foreign shareholder dividends	435,948,475	-	435,948,475
Withholding tax - Profit remittance to principal		3,313,283,389	3,313,283,389
Withholding tax - Royalties to claim owners	192,820,316	-	192,820,316
BOC			
Customs duties	87,120,484		87,120,484
VAT on imported materials and equipment	483,724,154	-	483,724,154
DOE			
Government share from oil and gas production	-	27,055,539,705	27,055,539,705
LGU			
Local business tax (paid either in mine site or head office)	231,186,434	-	231,186,434
Real property tax - Basic	62,453,998	-	62,453,998
Real property tax - Special Education Fund (SEF)	27,142,374	-	27,142,374
MGB			
Royalty on mineral reservation	2,029,816,208	-	2,029,816,208
SUBTOTAL	**10,581,155,312**	**42,443,420,268**	**53,024,575,580**
SUBTOTAL (excluding Adnama and SR Metals)	**10,259,433,175**	**42,443,420,268**	**52,702,853,443**

Agency/Revenue streams	Mining	Oil and gas	Total
NCIP			
Royalty for IPs	303,607,900	-	303,607,900
Total	**10,884,763,212**	**42,443,420,268**	**53,328,183,480**
Total excluding (Adnama and SR Metals)	**10,563,041,075**	**42,443,420,268**	**53,006,461,343**

Participating companies

Of the 58 targeted companies from the mining (46), OG (11) and coal (1) sectors, 36 companies (31 mining and 5 oil and gas) were able to submit their templates as of 14 December 2016, including Adnama and SR metals which only furnished their reporting templates on 14 December 2016 and 13 December 2016, respectively. The proximity to report date (i.e. 30 December) however, hindered the conduct of full and comprehensive reconciliation procedures on these two reporting templates. Consequently, the MSG, during the special meeting held on 20 December 2016, decided the exclusion of both reporting templates in determining variances as seen in the executive summary in order not to disadvantageously impact the results of reconciliation done on other participating companies that submitted much earlier. Accordingly, narratives and analysis are based on amounts and percentages that exclude both Adnama and SR Metal. Tables, nonetheless, present both totals that include and exclude the said two entities to provide readers of the report increment reference on the impact of both Adnama and SR Metal to the large scale metallic mining sector and the effect on reconciliation results if both were completed within target cutoff date. Semirara Mining and Power Corporation, the major player in the coal sector, continued its nonparticipation in the exercise for three consecutive years.

Table 73 details the targeted companies with reported sales in 2014 and identified those that submitted reporting templates. Entities that are marked as 'Not Applicable' refer to companies that reported no production operations in 2014 due to varying reasons including decommissioning, temporary closure and others; hence are expected not to have paid and remitted material taxes.

Table 73: **Targeted companies for the third PH-EITI report**

	2014 Sales	Participating Y/N
Mining		
Nickel		
AAM-PHIL Natural Resources Exploration and Development Corporation	962,238,249	Y
Adnama Mining Resources, Incorporated	2,297,959,004	Y
BenguetCorp Nickel Mines, Inc.	1,983,208,453	Y
Berong Nickel Corporation	2,141,249,821	N
Cagdianao Mining Corporation	3,595,473,675	Y
Carrascal Nickel Corporation	5,188,456,009	Y
Century Peak Corporation (Casiguran and Esperanza)	1,008,271,790	N
Citinickel Mines and Development Corporation	3,548,551,954	Y
CTP Construction and Mining Corporation (Adlay and Dahican)	-	N - No available information
Eramen Minerals, Inc.	2,483,223,389	N
Hinatuan Mining Corporation	5,122,763,256	Y
Libjo Mining Corporation	884,679,505	Y
LNL Archipelago Minerals, Incorporated	981,050,429	Y
Marcventures Mining and Development Corporation	2,526,963,186	Y
Oriental Synergy Mining Corporation	314,224,284	N
Pacific Nickel Phils., Inc.	-	Y - Rehabilitation in progress in 2014

	2014 Sales	Participating Y/N
Platinum Group Metals Corporation	11,979,678,000	Y
Rio Tuba Nickel Mining Corporation	6,926,563,823	Y
Shuley Mine, Incorporated	2,075,580,810	Y
SR Metals, Incorporated	4,533,782,437	Y
Sinosteel Phils. H. Y. Mining Corporation	61,597,250	Y
Taganito Mining Corporation	8,907,492,874	Y
Wellex Mining Corporation	-	N - Under care and maintenance in 2014
S.R. Languyan Mining Corporation	557,694,662	N
SUBTOTAL	**68,080,702,860**	
Copper / Gold / Silver / Zinc		
Apex Mining Company, Inc.	1,730,741,568	Y
Carmen Copper Corporation	13,886,226,079	Y
Filminera Resources Corporation	3,547,264,725	Y
Greenstone Resources Corporation	2,426,875	Y
Johson Gold Mining Corporation	-	Y - Under care and maintenance in 2014
Lepanto Consolidated Mining Company	1,431,487,000	Y
OceanaGold (Philippines), Inc.	13,230,650,536	Y
Philex Mining Corporation	10,582,360,000	Y
Philsaga Mining Corporation	395,654,725	Y
Rapu-Rapu Minerals, Inc.*	-	Not applicable - The Company ceased operations in 2013 and had initiated its rehabilitation plan.
TVI Resources Development Philippines, Inc. (Agata)	-	Not applicable - No extractive revenue
TVI Resources Development Philippines, Inc. (Canatuan)	490,504,993	Y
SUBTOTAL	**45,297,316,501**	
Chromite		
Cambayas Mining Corporation	239,284,707	N
Krominco, Inc.	40,961,461	Y
Mt. Sinai Mining Exploration and Development Corporation	-	N - No available information
Norweah Metals and Minerals Company	86,581,010	N
Zambales Diversified Metals Corporation	448,850,771	N
SUBTOTAL	**815,677,949**	
Other metallic mining entities		
Atro Mining Vitali, Inc.	-	N - No sales since operations are limited to development and operations phase.
Investwell Resources, Incorporated	51,121,392	N
Leyte Iron Sand Corporation	39,119,582	Y

	2014 Sales	Participating Y/N
Ore Asia Mining and Development Corporation	131,035,213	Y
Philippine Mining Development Corporation	-	Y - No sales since operations are assigned. Please see Section I (F) of Chapter 1.
Strong Built (Mining) Development Corp.	63,469,536	N
SUBTOTAL	**284,745,723**	
Oil and gas		
Alcorn Petroleum and Minerals Corporation	4,125,240	N
Chevron Malampaya LLC	28,019,609,851	Y
Forum Energy Philippines Corp.	301,802,758	N
Galoc Production Company W.L.L.	3,287,947,285	Y
Nido Petroleum Philippines Pty. Ltd.*	-	Not applicable - The Company is still in exploration stage. Only entities in production phase are covered by the exercise.
Nido Production Galoc Pty. Ltd.	2,961,443,185	Y
Oriental Petroleum & Minerals Corp.	1,001,537,950	N
PNOC - Exploration Corporation	6,601,795,006	Y
Shell Philippines Exploration B.V.	23,683,792,015	Y
The Philodrill Corporation	969,301,658	N
Trans-Asia Oil & Energy Devt. Corp.*	-	Not applicable - Reported sales in 2014 refers to power operation and not oil extraction
SUBTOTAL	**66,831,354,948**	
Coal		
Semirara Mining and Power Corporation	16,276,929,798	N

*no extractive revenue activities in 2014

The percentage impact to total sales per sector of non-participating companies are shown on Table 74.

Table 74. **Summary of non-pariticipating companies**

	2014 Sales	% to total sales per sector
Mining		
Nickel		
Berong Nickel Corporation	2,141,249,821	1.87%
Century Peak Corporation (Casiguran and Esperanza)	1,008,271,790	0.88%
CTP Construction and Mining Corporation (Adlay and Dahican)	-	0.00%
Eramen Minerals, Inc.	2,483,223,389	2.17%
S.R. Languyan Mining Corporation	557,694,662	0.49%

	2014 Sales	% to total sales per sector
Oriental Synergy Mining Corporation	314,224,284	0.28%
Wellex Mining Corporation	-	0.00%
Chromite		
Cambayas Mining Corporation	239,284,707	0.21%
Mt. Sinai Mining Exploration and Development Corporation	-	0.00%
Norweah Metals and Minerals Company	86,581,010	0.08%
Zambales Diversified Metals Corporation	448,850,771	0.39%
Other metallic mining entities		
Atro Mining Vitali, Inc.	-	0.00%
Investwell Resources, Incorporated	51,121,392	0.04%
Strong Built (Mining) Development	63,469,536	0.06%
Oil and gas		
Alcorn Petroleum and Minerals Corporation	4,125,240	0.01%
Forum Energy Philippines Corp.	301,802,758	0.45%
Oriental Petroleum & Minerals Corp.	1,001,537,951	1.50%
The Philodrill Corporation	969,301,658	1.45%
Coal		
Semirara Mining and Power Corporation	16,276,929,798	100%

Notwithstanding the absence of completed reporting template from Semirara Mining and Power Corporation, the following information on government share/real property taxes and income taxes were obtained from government's reporting template and its own audited financial statements, respectively:

Table 75. **Semirara Mining and Power Corporation tax payments in 2014**

Agency	Revenue stream	Amount (PHP in millions)	% to total mining and oil and gas revenue streams	Remarks
DOE	Government share in production	1,858	3.5%	
LGU	Real property taxes	6	-	
BIR	Corporate income tax	-	-	No waiver. Nil per 2014 consolidated financial statements

The above data were only presented as a matter of information and not subjected to reconciliation procedures due to Semirara's non-participation in the exercise. The total of government share from production and real property tax attributed to Semirara Mining and Power Corporation amounting to PHP1.86bn represents 17.7% and 4.4% (2013 - PHP1.3bn; 18.5% and 4.4%)of total reconciled revenue streams for mining and OG, respectively, and only 3.5% (2013 - 3.2%) of the entire extractive sector. Accordingly, we have assessed revenue streams for coal to be immaterial. Nonetheless, if we are to directly compare disclosures made by the DOE based on their reporting template and Semirara Mining and Power Corporation's 2014 annual report, there is no noted variance to total government share of PHP1.86bn. The annual report may be accessed through its website at http://www. semiraramining. com.

Tables 76 presents the percentage representation of participating companies based on reported sales per sector and the extractive industry taken as a whole, and based on any fiscal incentives.

Table 76. **Percentage representation of participating companies to total sales per sector**

	Total (in PHP'000s)	% to total sales per sector
Mining		
Companies under income tax holiday	33,457,214	29%
Companies under regular income tax	73,627,257	64%
Companies under regular income tax (excluding Adnama and SR Metals)	66,795,516	58%
OG		
Sales	64,554,587	97%
Coal		
Sales	-	0%
Total	**171,639,058**	**87%**
Total (excluding Adnama and SR Metals)	**164,807,317**	**83%**

The third Report concluded with 87% representation which approximates that of the previous two reports at 87% and 86% for 2013 and 2012, respectively.

Without coal, combined percentage of participating companies from mining and OG sectors would have reached 95% (2013 - 97%).

The above table distinguishes mining companies that availed of fiscal incentives particularly income tax holiday (ITH) under their registration with the Board of Investments (BOI). As a result, these companies were not subjected to corporate income tax on their primary business activities (i.e., metal sales). These mining companies are as follows:

Nickel

1. Carrascal Nickel Corporation
2. Marcventures Mining and Development Corporation
3. Platinum Group Metals

Gold/Copper/Silver/Zinc

4. OceanaGold (Philippines), Inc.
5. TVI Resources Development Philippines, Inc.

Chromite

6. Krominco, Inc.

Similar to the first and second PH-EITI report, reconciliation was also limited by the prevailing confidentiality clause under the National Internal Revenue Code of the Philippines, which prohibits the BIR from disclosing tax payments unless signed waivers are submitted by the companies (Please see Annex AF for the waiver template). The prohibition will only apply to revenue streams reported by the BIR including corporate income, withholding and excise taxes, and will not impact disclosures made by other government agencies. Summary presentation of companies on submitted templates and waivers is as follows:

Table 77: **List of targeted companies and related BIR waiver submissions**

	With waiver Y/N
Mining	
Chromite	
Cambayas Mining Corporation	N
Krominco, Inc.	Y
Mt. Sinai Mining Exploration and Development Corporation	N
Norweah Metals and Minerals Company	N
Zambales Diversified Metals Corporation	N
Copper / Gold / Silver / Zinc	
Apex Mining Company, Inc.	N
Carmen Copper Corporation	Y
Filminera Resources Corporation	Y
Greenstone Resources Corporation	N
Johson Gold Mining Corporation	Y
Lepanto Consolidated Mining Company	Y
OceanaGold (Philippines), Inc.	Y
Philex Mining Corporation	Y
Philsaga Mining Corporation	Y
TVI Resources Development Philippines, Inc. (Agata and Canatuan)	Y
Nickel	
AAM-PHIL Natural Resources Exploration and Development Corporation	Y
Adnama Mining Resources, Incorporated	Y
BenguetCorp Nickel Mines, Inc.	Y
Berong Nickel Corporation	N
Cagdianao Mining Corporation	Y
Carrascal Nickel Corporation	Y
Century Peak Corporation (Casiguran and Esperanza)	N
Citinickel Mines and Development Corporation	N
CTP Construction and Mining Corporation (Adlay and Dahican)	Y
Eramen Minerals, Inc.	Y
Hinatuan Mining Corporation	Y
Libjo Mining Corporation	N
LNL Archipelago Minerals, Incorporated	Y
Marcventures Mining and Development Corporation	Y
Oriental Synergy Mining Corporation	Y
Pacific Nickel Phils., Inc.	Y
Platinum Group Metals Corporation	Y
Rio Tuba Nickel Mining Corporation	Y
Shuley Mine, Incorporated	Y
S.R. Languyan Mining Corporation	N
SR Metals, Incorporated	Y
Sinosteel Phils. H. Y. Mining Corporation	Y
Taganito Mining Corporation	Y
Wellex Mining Corporation	N
Others metalic mining entities	
Atro Mining Vitali, Inc.	N

	With waiver Y/N
Investwell Resources, Incorporated	N
Leyte Iron Sand Corporation	Y
Ore Asia Mining and Development Corporation	Y
Philippine Mining Development Corporation	Y
Strong Built (Mining) Development Corp.	N
Oil and gas	
Alcorn Petroleum and Minerals Corporation	N
Forum Energy Philippines Corp.	N
Chevron Malampaya LLC	Y
The Philodrill Corporation	N
Galoc Production Company W.L.L.	Y
Nido Production Galoc	Y
Oriental Petroleum & Minerals Corp.	N
PNOC - Exploration Corporation	Y
Shell Philippines Exploration B.V.	Y
Coal	
Semirara Mining and Power Corporation	N

Government agencies

In addition to the seven national government agencies, a total of 63 LGUs submitted templates for reconciliation as compared to 59 in the second PH-EITI report. These are as follows:

Cordillera Administrative Region

1. Benguet Province
2. Mankayan, Benguet
3. Tuba, Benguet

Region II

4. Kasibu, Nueva Vizcaya
5. Nueva Vizcaya Province

Region III

6. Bulacan Province
7. Candelaria, Zambales
8. Sta. Cruz, Zambales
9. Zambales Province

Region IVB

10. Bataraza, Palawan
11. Narra, Palawan
12. Palawan Province
13. Quezon, Palawan
14. Sofronio Espanola, Palawan

Region V

15. Albay Province
16. Aroroy, Masbate
17. Camarines Norte Province
18. Jose Panganiban, Camarines Norte
19. Masbate Province
20. Rapu-Rapu, Albay

Region VI

21. Antique Province
22. Caluya, Antique

Region VII

23. Bogo City
24. Cebu Province
25. Daanbantayan, Cebu
26. Toledo City

Region VIII

27. Guiuan, Eastern Samar
28. Javier, Leyte
29. Leyte Province
30. MacArthur, Leyte

Region IX

31. Siocon, Zamboanga del Norte
32. Zamboanga City

33. Zamboanga del Norte Province

Region XI

34. Compostela Valley Province
35. Davao City
36. Maco, Compostela Valley

Region XIII

37. Agusan del Norte Province
38. Agusan del Sur Province
39. Basilisa, Dinagat Islands
40. Cagdianao, Dinagat Islands
41. Cantilan, Surigao del Sur
42. Carrascal, Surigao del Sur
43. Claver, Surigao del Norte
44. Province of Dinagat Islands
45. Libjo, Dinagat Islands
46. Loreto, Dinagat Islands
47. Rosario, Agusan del Sur
48. San Jose, Dinagat Islands
49. Surigao City
50. Surigao del Norte Province
51. Surigao del Sur Province
52. Tagana-an, Surigao del Norte
53. Tubajon, Dinagat Islands
54. Tubay, Agusan del Norte
55. Tubod, Surigao del Norte
56. Butuan City

National Capital Region

57. Caloocan City
58. Makati City
59. Muntinlupa City
60. Pasay City
61. Pasig City
62. Quezon City
63. San Juan City

Revenue streams

In terms of revenue streams, the following tax payments and fees, as well as mandatory expenditures and funds, were included in this Report. A more detailed discussion on these revenue streams are included in Section II, *Scope of the Report*.

Taxes and fees

1. Corporate income tax
2. Customs duties
3. Excise tax on minerals
4. Government share from oil and gas production
5. Local business taxes
6. Withholding tax on foreign shareholder dividends
7. Withholding tax on profit remittance to principal
8. Withholding tax on royalties to claim owners
9. Value added tax on importations
10. Real property tax – Basic
11. Real property tax – Special Education Fund (SEF)
12. Royalty on mineral reservation

Other taxes

1. Royalty for Indigenous Peoples (IP)

Mandatory expenditures and funds

1. Annual Environmental Protection and Enhancement Program (AEPEP)
2. Annual Safety and Health Program (ASHP)
3. Annual Social Development Management Program (ASDMP)
4. Monitoring Trust Fund
5. Environmental Trust Fund

6. Mine Waste and Tailings Fees Reserve Fund
7. Final Mine Rehabilitation and Decommissioning Fund
8. Rehabilitation Cash Fund

Final output preview

Table 78 provides an overview of the final results of the reconciliation procedures with detailed information reported in Section III, *Reconciliation results overview*.

Table 78. **Summary of reconciliation results for revenue streams per agency**

	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation	% of variance
Mining						
BIR	9,279,220,992	8,197,818,224	1,081,402,768	7,659,711,660	332,528,620	4.3%
BOC	615,875,902	620,062,218	(4,186,316)	570,844,638	58,962	0%
LGU	592,329,907	435,359,572	156,970,335	320,782,806	56,618,678	17.7%
MGB	2,233,659,668	2,152,880,936	80,778,732	2,029,816,208	12,049,119	0.6%
NCIP	449,545,231	58,010,632	391,534,599	303,607,900	117,136,422	38.6%
SUBTOTAL	**13,170,631,700**	**11,464,131,582**	**1,706,500,118**	**10,884,763,212**	**518,391,801**	**4.8%**
SUBTOTAL (excluding Adnama and SR Metals)	**12,515,296,644**	**11,052,617,656**	**1,462,678,988**	**10,563,041,075**	**360,163,373**	
Oil and gas						
BIR	14,142,881,356	15,150,539,388	(1,007,658,032)	15,387,880,563	-	0%
DOE	27,478,790,184	27,055,539,706	423,250,478	27,055,539,705	-	0%
SUBTOTAL	**41,621,671,540**	**42,206,079,094**	**(584,407,554)**	**42,443,420,268**	**-**	
Mining and Oil and Gas						
BIR	23,422,102,348	23,348,357,612	73,744,736	23,047,592,223	332,528,620	1.4%
BOC	615,875,902	620,062,218	(4,186,316)	570,844,638	58,962	0%
LGU	592,329,907	435,359,572	156,970,335	320,782,806	56,618,678	17.7%
MGB	2,233,659,668	2,152,880,936	80,778,732	2,029,816,208	12,049,119	0.6%
NCIP	449,545,231	58,010,632	391,534,599	303,607,900	117,136,422	38.6%
DOE	27,478,790,184	27,055,539,706	423,250,478	27,055,539,705	-	0.00%
TOTAL	**54,792,303,240**	**53,670,210,676**	**1,122,092,564**	**53,328,183,480**	**518,391,801**	**1.0%**
GRAND TOTAL (excluding Adnama and SR)	**54,136,968,184**	**53,258,696,750**	**878,271,434**	**53,006,461,343**	**360,163,373**	

Based on the results of reconciliation procedures, total reconciled revenue streams for 2014 (excluding funds and mandatory expenditures and Adnama and SR Metals) amounted to PHP53.0bn (2013 - PHP40.7 bn), of which PHP10.6bn and PHP42.4bn (2013 - PHP5.4bn and PHP35.3bn) are from mining and OG, respectively. The 2014 total represents an increase of PHP12.3bn from 2013, which is consistent with reported increase in industry sales for both mining and OG that reached PHP114bn and PHP67bn, respectively, from PHP78bn and PHP62bn, respectively, in 2013. The reported increase in sales of 30% approximates the increase in total reconciled revenue streams of 31% that further demonstrates the direct correlation between sales and revenue streams. Please refer to succeeding table for a comparison of total reconciled revenue streams in 2014 and 2013.

Factoring in the exclusion of Adnama and SR Metals in the variance analysis, the post-reconciliation difference would only amount to PHP360.2m. Due to limited time caused by late receipt of templates, most of the taxes (i.e. excise tax on minerals, and LGU taxes) reported by these two companies and the government agencies were not substantiated with supporting schedules and documents, hence, the variance post-reconciliation amounting to PHP131.7m. To note, the contribution of these two companies, if included in the analysis, to reconciled revenue streams amounted to PHP321.7m.

Table 79. **Summary of total reconciled revenue streams in 2014 and 2013**

	(in PHP'000s)			
Sector	**2014**	**2013**	**Change**	**% change**
Mining	10,884,763	5,376,239	5,508,524	102%
OG	42,443,420	35,323,487	7,119,933	20%
TOTAL	**53,328,183**	**40,699,726**	**12,628,457**	**31%**
Mining (excluding Adnama and SR Metals)	10,563,041	5,376,239	4,883,194	91%
TOTAL (excluding Adnama and SR Metals)	**53,006,461**	**40,699,726**	**12,306,735**	**30%**

Refer to Figure 32 for the discussion of key factors that contributed to the significant change in reconciled revenue streams and other taxes.

Per agency

i. Reported collections and other taxes per government agency and aggregate

Table 80. **Reconciliation summary per government agency per industry sector**

	Reconciled - Mining	Reconciled - Oil and gas	Total
BIR	7,659,711,660	15,387,880,563	23,047,592,223
BOC	570,844,638	-	570,844,638
DOE	-	27,055,539,705	27,055,539,705
LGU	320,782,806	-	320,782,806
MGB	2,029,816,208	-	2,029,816,208
NCIP*	303,607,900	-	303,607,900
TOTAL	**10,884,763,212**	**42,443,420,268**	**53,328,183,480**
TOTAL (excluding Adnama and SR Metals)	**10,563,041,075**	**42,443,420,268**	**53,006,461,343**

*Reconciled amount for NCIP pertains to royalty for IPs, which is considered as other taxes and not a revenue stream of the government.

Detailed collections per revenue stream and other taxes per industry sector are as follows:

Table 81. **Summary of reconciliation results for revenue streams and other taxes per agency and per commodity**

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation	% of post variance over agency amount
Chromite						
BIR						
Corporate income tax	172,664	-	172,664	-	-	0%
Excise tax on minerals	819,229	827,287	(8,058)	819,229	-	0%
Withholding tax - Foreign shareholder dividends	-	-	-	-	-	0%
Withholding tax - Royalties to claim owners	-	-	-	-	-	0%
SUBTOTAL	**991,893**	**827,287**	**164,606**	**819,229**	**-**	
BOC						
Customs duties	-	-	-	-	-	0%
VAT on imported materials and equipment	1,483,618	1,483,618	-	1,483,618	-	0%
SUBTOTAL	**1,483,618**	**1,483,618**	**-**	**1,483,618**	**-**	**0%**
LGU						
Local business tax (paid either in mine site or head office)	2,271,868	2,142,938	128,930	2,271,868	-	0%
Real property tax - Basic	90,625	19,376	71,249	90,625	-	0%
Real property tax - Special Education Fund (SEF)	90,625	19,376	71,249	90,625	-	0%
SUBTOTAL	**2,453,118**	**2,181,690**	**271,428**	**2,453,118**	**-**	**0%**
MGB						
Royalty on mineral reservation	2,042,039	2,621,927	(579,888)	2,042,039	(579,888)	-22%
NCIP						**0%**
Royalty for IPs	-	-	-	-	-	0%
TOTAL	**6,970,668**	**7,114,522**	**(143,854)**	**6,798,004**	**(579,888)**	**-8%**
Copper / Gold / Silver / Zinc						
BIR						
Corporate income tax	844,276,795	837,707,328	6,569,467	416,670,806	6,569,467	1%
Excise tax on minerals	886,960,599	850,653,887	36,306,712	850,653,887	34,637,629	4%
Withholding tax - Foreign shareholder dividends	19,622,111	17,203,219	2,418,892	17,203,219	-	0%

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation	% of post variance over agency amount
Withholding tax - Royalties to claim owners	292,366,878	105,202,453	187,164,425	105,202,453	849,300	1%
SUBTOTAL	**2,043,226,383**	**1,810,766,887**	**232,459,496**	**1,389,730,365**	**42,056,396**	**2%**
BOC						
Customs duties	116,605,692	96,718,534	19,887,158	80,204,481	20,352,827	21%
VAT on imported materials and equipment	453,389,717	473,418,060	(20,028,343)	447,240,351	(17,259,706)	-4%
SUBTOTAL	**569,995,409**	**570,136,594**	**(141,185)**	**527,444,832**	**3,093,121**	**1%**
LGU						**226%**
Local business tax (paid either in mine site or head office)	314,120,540	187,171,256	126,949,284	145,938,400	17,725,586	9%
Real property tax - Basic	84,329,471	36,803,271	47,526,200	57,738,526	15,155,446	41%
Real property tax - Special Education Fund (SEF)	22,281,622	35,315,046	(13,033,424)	22,832,205	57,512	0%
SUBTOTAL	**420,731,633**	**259,289,573**	**161,442,060**	**226,509,131**	**32,938,544**	**13%**
MGB						**0%**
Royalty on mineral reservation	-	-	-	-	-	0%
NCIP						**0%**
Royalty for IPs	63,139,314	8,250,000	54,889,314	45,528,749	9,360,565	113%
TOTAL	**3,097,092,739**	**2,648,443,054**	**448,649,685**	**2,189,213,077**	**87,448,626**	
Nickel						192%
BIR						2535%
Corporate income tax	4,765,229,462	4,764,987,929	241,533	4,784,635,889	242,712	0%
Excise tax on minerals	1,275,774,106	992,293,840	283,480,266	948,731,921	241,642,733	24%
Withholding tax - Foreign shareholder dividends	1,060,982,394	519,545,256	541,437,138	418,745,256	34,553,916	7%
Withholding tax - Royalties to claim owners	100,690,007	77,254,866	23,435,141	87,617,863	13,072,145	17%
SUBTOTAL	**7,202,675,969**	**6,354,081,891**	**848,594,078**	**6,239,730,929**	**289,511,506**	**5%**
BOC						**0%**
Customs duties	6,901,552	7,380,850	(479,298)	6,901,063	(479,787)	-7%
VAT on imported materials and equipment	34,003,664	37,371,121	(3,367,457)	34,830,953	(2,540,168)	-7%
SUBTOTAL	**40,905,216**	**44,751,971**	**(3,846,755)**	**41,732,016**	**(3,019,955)**	**-7%**
LGU						
Local business tax (paid either in mine site or head office)	154,516,504	161,666,900	(7,150,396)	82,036,348	22,433,416	14%

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation	% of post variance over agency amount
Real property tax - Basic	9,145,993	5,904,448	3,241,545	4,531,775	2,862,182	48%
Real property tax - Special Education Fund (SEF)	4,249,015	5,547,214	(1,298,199)	4,219,544	(1,615,168)	-29%
SUBTOTAL	**167,911,512**	**173,118,562**	**(5,207,050)**	**90,787,667**	**23,680,430**	**14%**
MGB						
Royalty on mineral reservation	2,231,617,629	2,150,259,009	81,358,620	2,027,774,169	12,629,007	1%
NCIP						
Royalty for IPs	386,405,917	49,760,632	336,645,285	258,079,151	107,775,857	217%
TOTAL	**10,029,516,243**	**8,771,972,065**	**1,257,544,178**	**8,658,103,932**	**430,576,845**	**5%**
TOTAL (excluding Adnama and SR Metals)	**9,374,181,187**	**8,360,458,139**	**1,013,723,048**	**8,336,381,795**	**272,348,417**	
Other metallic mining entities						
BIR						
Corporate income tax	28,393,727	29,169,857	(776,130)	29,169,857	-	0%
Excise tax on minerals	2,972,302	2,972,302	-	261,280	-	0%
Withholding tax - Foreign shareholder dividends	-	-	-	-	-	0%
Withholding tax - Royalties to claim owners	960,718	-	960,718	-	960,718	0%
SUBTOTAL	**32,326,747**	**32,142,159**	**184,588**	**29,431,137**	**960,718**	**3%**
BOC						
Customs duties	255,886	273,272	(17,386)	14,940	(2,446)	-1%
VAT on imported materials and equipment	3,235,773	3,416,763	(180,990)	169,232	(11,758)	0%
SUBTOTAL	**3,491,659**	**3,690,035**	**(198,376)**	**184,172**	**(14,204)**	**0%**
LGU						**0%**
Local business tax (paid either in mine site or head office)	1,139,818	769,747	370,071	939,818	(1,050)	0%
Real property tax - Basic	93,449	-	93,449	93,072	377	0%
Real property tax - Special Education Fund (SEF)	377	-	377	-	377	0%
SUBTOTAL	**1,233,644**	**769,747**	**463,897**	**1,032,890**	**(296)**	**0%**
MGB						**0%**
Royalty on mineral reservation	-	-	-	-	-	0%

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation	% of post variance over agency amount
NCIP						**0%**
Royalty for IPs	-	-	-	-	-	0%
SUBTOTAL	**-**	**-**	**-**	**-**	**-**	**0%**
TOTAL	**37,052,050**	**36,601,941**	**450,109**	**30,648,199**	**946,218**	**3%**
GRAND TOTAL	**13,170,631,700**	**11,464,131,582**	**1,706,500,118**	**10,884,763,212**	**518,391,801**	
GRAND TOTAL (excluding Adnama and SR Metals)	**12,515,296,644**	**11,052,617,656**	**1,462,678,988**	**10,563,041,075**	**360,163,373**	

OIL AND GAS	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation	% of post variance over agency amount
BIR						
Corporate income tax	10,911,537,459	11,837,255,999	(925,718,540)	12,074,597,174	-	0%
Withholding tax - Profit remittance to principal	3,231,343,897	3,313,283,389	(81,939,492)	3,313,283,389	-	0%
SUBTOTAL	**14,142,881,356**	**15,150,539,388**	**(1,007,658,032)**	**15,387,880,563**	**-**	**0%**
DOE						**0%**
Government share from oil and gas production	27,478,790,184	27,055,539,706	423,250,478	27,055,539,706	-	0%
TOTAL	**41,621,671,540**	**42,206,079,094**	**(584,407,554)**	**42,443,420,268**	**-**	**0%**

Per company

Table 82. **Summary of reconciliation results for revenue streams per participating company**

MINING	Per particpating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Chromite					
Krominco, Inc.	**6,970,668**	**7,114,522**	**(143,854)**	**6,798,004**	**(579,888)**
Copper / Gold / Silver / Zinc					
Apex Mining Company, Inc.	115,917,353	83,329,211	32,588,143	74,536,428	33,872,162
Carmen Copper Corporation	1,035,129,070	809,392,767	225,736,303	837,402,823	(25,309)
Filminera Resources Corporation	405,283,609	419,102,209	(13,818,600)	405,283,609	-
Greenstone Resources Corporation	6,592,490	8,415,897	(1,823,407)	8,724,877	182,550
Johson Gold Mining Corporation	12,175	1,973	10,202	323	10,203
Lepanto Consolidated Mining Company	68,693,973	70,508,411	(1,814,438)	68,932,136	-
OceanaGold (Philippines), Inc.	303,526,677	269,945,655	33,581,022	300,545,167	227,703
Philex Mining Corporation	1,026,898,188	925,583,814	101,314,374	446,149,074	(21,079,937)
Philsaga Mining Corporation	105,558,811	48,480,853	57,077,958	34,606,655	55,621,453
TVI Resource Development Philippines, Inc (Canatuan)	29,480,393	13,682,264	15,798,129	13,031,985	18,639,801
SUBTOTAL	**3,097,092,739**	**2,648,443,054**	**448,649,685**	**2,189,213,077**	**87,448,626**

MINING	Per particpating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Nickel					
AAM-Phil Natural Resources Exploration and Development Corporation	85,173,686	62,860,245	22,313,441	54,729,027	22,313,441
Adnama Mining Resources, Incorporated	299,676,917	187,063,345	112,613,572	131,806,792	30,748,582
BenguetCorp Nickel Mines, Inc.	199,728,811	188,070,104	11,658,707	194,827,937	2,499,577
Cagdianao Mining Corporation	901,888,053	925,573,576	(23,685,523)	925,849,815	-
Carrascal Nickel Corporation	537,430,670	475,405,740	62,024,930	374,296,668	36,872,095
Citinickel Mines and Development Corporation	133,578,325	4,565,016	129,013,309	-	129,013,309
Hinatuan Mining Corporation	1,124,520,224	1,171,912,544	(47,392,320)	1,138,035,517	-
Libjo Mining Corporation	92,914,739	58,014,628	34,900,111	53,378,553	34,781,694
LNL Archipelago Minerals, Incorporated	102,986,561	72,499,566	30,486,995	101,133,061	-
Marcventures Mining and Development Corporation	76,224,169	51,241,586	24,982,583	48,896,746	25,574,065
Pacific Nickel Phils., Inc.	132,947	1,832,280	(1,699,333)	96,238	(1,782,748)
Platinum Group Metals Corporation	1,529,985,504	885,680,546	644,304,958	996,235,102	17,554,095
Rio Tuba Nickel Mining Corporation	1,819,025,047	1,730,553,975	88,471,072	1,788,221,022	-
Shuley Mine, Incorporated	351,636,146	346,113,257	5,522,889	241,511,794	5,522,889
Sinosteel Phils. H. Y. Mining Corporation	8,867,771	7,866,418	1,001,353	8,867,771	-
SR Metals, Inc.	355,658,139	224,450,581	131,207,558	189,915,345	127,479,846
Taganito Mining Corporation	2,410,088,534	2,378,268,658	31,819,876	2,410,302,544	-
SUBTOTAL	**10,029,516,243**	**8,771,972,065**	**1,257,544,178**	**8,658,103,392**	**430,576,845**
Other metallic mining entities					
Leyte Ironsand Mining Corporation	2,417,334	2,543,693	(126,359)	2,342,643	960,422
Ore Asia Mining and Development Corporation	7,023,121	6,910,846	112,275	693,961	(14,204)
Philippine Mining Development Corporation	27,611,595	27,147,402	464,193	27,611,595	-
SUBTOTAL	**37,052,050**	**36,601,941**	**450,109**	**30,648,199**	**946,218**
TOTAL	**13,170,631,700**	**11,464,131,582**	**1,706,500,118**	**10,884,763,212**	**518,391,801**
TOTAL (excluding Adnama and SR)	**12,515,296,644**	**11,052,617,656**	**1,462,678,988**	**10,563,041,075**	**360,163,373**

OIL AND GAS	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Chevron Malampaya LLC	7,401,620,390	7,406,418,245	(4,797,855)	7,406,418,245	-
Galoc Production Company	1,837,408,616	1,510,594,672	326,813,944	1,735,816,893	-
Nido Production (Galoc) Pty. Ltd. - Philippine Branch	342,301,137	37,922,548	304,378,589	37,922,548	-
PNOC-Exploration Corporation	1,168,942,807	1,169,596,385	(653,578)	1,181,730,880	-
Shell Philippines Exploration B.V.	30,871,398,590	32,081,547,244	(1,210,148,654)	32,081,531,703	-
TOTAL	**41,621,671,540**	**42,206,079,094**	**(584,407,554)**	**42,443,420,268**	**-**

Per revenue stream

Table 83. **Overall results for BIR revenue streams per sector**

	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Mining					
Chromite					
Corporate income tax	172,664	-	172,664	-	-
Excise tax on minerals	819,229	827,287	(8,058)	819,229	-
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	-	-	-	-	-
SUBTOTAL	**991,893**	**827,287**	**164,606**	**819,229**	**-**
Copper / Gold / Silver / Zinc					
Corporate income tax	844,276,795	837,707,328	6,569,467	416,670,806	6,569,467
Excise tax on minerals	886,960,599	850,653,887	36,306,712	850,653,887	34,637,629
Withholding tax - Foreign shareholder dividends	19,622,111	17,203,219	2,418,892	17,203,219	-
Withholding tax - Royalties to claim owners	292,366,878	105,202,453	187,164,425	105,202,453	849,300
SUBTOTAL	**2,043,226,383**	**1,810,766,887**	**232,459,496**	**1,389,730,365**	**42,056,396**
Nickel					
Corporate income tax	4,765,229,462	4,764,987,929	241,533	4,784,635,889	242,712
Excise tax on minerals	1,275,774,106	992,293,840	283,480,266	948,731,921	241,642,733
Withholding tax - Foreign shareholder dividends	1,060,982,394	519,545,256	541,437,138	418,745,256	34,553,916
Withholding tax - Royalties to claim owners	100,690,007	77,254,866	23,435,141	87,617,863	13,072,145
SUBTOTAL	**7,202,675,969**	**6,354,081,891**	**848,594,078**	**6,239,730,929**	**289,511,506**
Other metallic mining entities					
Corporate income tax	28,393,727	29,169,857	(776,130)	29,169,857	-
Excise tax on minerals	2,972,302	2,972,302	-	261,280	-
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	960,718	-	960,718	-	960,718
SUBTOTAL	**32,326,747**	**32,142,159**	**184,588**	**29,431,137**	**960,718**

	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Oil and gas					
Corporate income tax	10,911,537,459	11,837,255,999	(925,718,540)	12,074,597,174	-
Withholding tax - Profit remittance to principal	3,231,343,897	3,313,283,389	(81,939,492)	3,313,283,389	-
SUBTOTAL	**14,142,881,356**	**15,150,539,388**	**(1,007,658,032)**	**15,387,880,563**	**-**
TOTAL	**23,422,102,348**	**23,348,357,612**	**73,744,736**	**23,047,592,223**	**332,528,620**
TOTAL (excluding Adnama and SR Metals)	**23,048,514,447**	**23,098,966,424**	**(50,451,977)**	**22,849,229,938**	**212,059,619**

Table 84. **Overall results of BOC revenue streams per sector**

	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Mining					
Chromite					
Customs duties	-	-	-	-	-
VAT on imported materials and equipment	1,483,618	1,483,618	-	1,483,618	-
SUBTOTAL	**1,483,618**	**1,483,618**	**-**	**1,483,618**	**-**
Copper / Gold / Silver / Zinc					
Customs duties	116,605,692	96,718,534	19,887,158	80,204,481	20,352,827
VAT on imported materials and equipment	453,389,717	473,418,060	(20,028,343)	447,240,351	(17,259,706)
SUBTOTAL	**569,995,409**	**570,136,594**	**(141,185)**	**527,444,832**	**3,093,121**
Nickel					
Customs duties	6,901,552	7,380,850	(479,298)	6,901,063	(479,787)
VAT on imported materials and equipment	34,003,664	37,371,121	(3,367,457)	34,830,953	(2,540,168)
SUBTOTAL	**40,905,216**	**44,751,971**	**(3,846,755)**	**41,732,016**	**(3,019,955)**
Other metallic mining entities					
Customs duties	255,886	273,272	(17,386)	14,940	(2,446)
VAT on imported materials and equipment	3,235,773	3,416,763	(180,990)	169,232	(11,758)
SUBTOTAL	**3,491,659**	**3,690,035**	**(198,376)**	**184,172**	**(14,204)**
TOTAL	**615,875,902**	**620,062,218**	**(4,186,316)**	**570,844,638**	**58,962**
TOTAL (excluding Adnama and SR Metals)	**615,875,902**	**617,042,263**	**(1,166,361)**	**570,844,638**	**3,078,917**

Table 85. **Overall results of MGB revenue streams**

	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Chromite					
Royalty on mineral reservation	2,042,039	2,621,927	(579,888)	2,042,039	(579,888)
Copper / Gold / Silver / Zinc					
Royalty on mineral reservation	-	-	-	-	-
Nickel					
Royalty on mineral reservation	2,231,617,629	2,150,259,009	81,358,620	2,027,774,169	12,629,007
Other metallic mining entities					
Royalty on mineral reservation	-	-	-	-	-
TOTAL	**2,233,659,668**	**2,152,880,936**	**(80,778,732)**	**2,029,816,208**	**12,049,119**
TOTAL (excluding Adnama and SR Metals)	**2,028,434,826**	**2,071,015,946**	**(42,581,120)**	**1,906,456,356**	**12,049,119**

Table 86. **Overall results of DOE revenue streams**

	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Oil and gas					
Government share from oil and gas production	27,478,790,184	27,055,539,706	423,250,478	27,055,539,705	-

Table 87. **Overall results of LGU revenue streams per sector**

	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Chromite					
Local business tax (paid either in mine site or head office)	2,271,868	2,142,938	128,930	2,271,868	-
Real property tax - Basic	90,625	19,376	71,249	90,625	-
Real property tax - Special Education Fund (SEF)	90,625	19,376	71,249	90,625	-
SUBTOTAL	**2,453,118**	**2,181,690**	**271,428**	**2,453,118**	**-**
Copper / Gold / Silver / Zinc					
Local business tax (paid either in mine site or head office)	314,120,540	187,171,256	126,949,284	145,983,400	17,725,586
Real property tax - Basic	84,329,471	36,803,271	47,526,200	57,738,526	15,155,446
Real property tax - Special Education Fund (SEF)	22,281,622	35,315,046	(13,033,424)	22,832,205	57,512
SUBTOTAL	**420,731,633**	**259,289,573**	**161,442,060**	**226,509,131**	**32,938,544**

	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Nickel					
Local business tax (paid either in mine site or head office)	154,516,504	161,666,900	(7,150,396)	82,036,348	22,433,416
Real property tax - Basic	9,145,993	5,904,448	3,241,545	4,531,775	2,862,182
Real property tax - Special Education Fund (SEF)	4,249,015	5,547,214	(1,298,199)	4,219,544	(1,615,168)
SUBTOTAL	**167,911,512**	**173,118,562**	**(5,207,050)**	**90,787,667**	**23,680,430**
Other metallic mining entities					
Local business tax (paid either in mine site or head office)	1,139,818	769,747	370,071	939,818	(1,050)
Real property tax - Basic	93,449	-	93,449	93,072	377
Real property tax - Special Education Fund (SEF)	377	-	377	-	377
SUBTOTAL	**1,233,644**	**769,747**	**463,897**	**1,032,890**	**(296)**
TOTAL	**592,329,907**	**435,359,572**	**156,970,335**	**320,782,806**	**56,618,679**
TOTAL (excluding Adnama and SR Metals)	**561,145,418**	**418,417,550**	**142,727,868**	**320,782,806**	**42,376,211**

Table 88. **Overall results of NCIP revenue streams**

	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Mining					
Chromite					
Royalty for IPs	-	-	-	-	-
Copper / Gold / Silver / Zinc					
Royalty for IPs	63,139,314	8,250,000	54,889,314	45,528,749	9,360,565
Nickel					
Royalty for IPs	386,405,917	49,760,632	336,645,285	258,079,151	107,775,857
Other metallic mining entities					
Royalty for IPs	-	-	-	-	-
TOTAL	**449,545,231**	**58,010,632**	**391,534,599**	**303,607,900**	**117,136,422**
TOTAL (excluding Adnama and SR Metals)	**404,207,407**	**39,209,723**	**364,997,684**	**303,607,900**	**90,599,507**

DOE registered 0% (2013 - 0.4%) of unexplained variances to total reported amounts followed by BOC and MGB (excluding mandatory funds and expenditures) at 0.01% and 0.59%, respectively (2013 - 1.1% and 11.2%, respectively). This has been primarily attributed to the availability of information at their central offices, which did not require significant level of coordination with their regional or branch offices. For DOE, the said government agency only monitors few on-going OG projects (i.e., less than 5) as compared to MGB that oversees a number of large metallic mining companies. MGB, on its part, has been strongly implementing recommendations raised from the first two reports including closer coordination with regional offices that resulted in lower variances this year. BIR has 1.4% of unexplained variances in 2014 (2013 - 0.6%) mainly due to late and non-receipt of waivers from some of the participating entities. See Table 89 detailing the significant BIR unreconciled revenue streams.

Table 89. **BIR unreconciled revenue streams**

Entity name	Corporate income tax (PHP 000's)	Excise tax on mineral (PHP 000's)	Withholding taxes (PHP 000's)	% to total BIR variance	Remarks
AAM-PHIL Natural Resources Exploration and Development Corporation	-	20,040	-	6%	B
Apex Mining Company, Inc.	6,569	34,578	849	13%	A
Citinickel Mines and Development Corporation	243	70,971	34,554	32%	A
Libjo Mining Corporation	-	30,163	13,072	13%	A
Others	-	59	961	0%	A, B
TOTAL	**6,812**	**155,811**	**49,436**		

A - No waiver B-Non-large tax payer; no supporting documents

Main contributor to the BIR variance post-reconciliation is excise tax on minerals at 73% of the total BIR variance post-reconciliation, followed by withholding taxes at 23% and corporate income tax at 3%. The variance related to the excise tax on minerals required additional supporting schedules and documents which were not provided before 14 December 2016 cut-off date. Had the waivers and supporting schedules and documents been received before the cut-off date, the variance post-reconciliation would have been at par with 2013. Timing of receipt of reporting templates and related supporting schedules/documents also played a crucial part in the decision made by MSG to exclude Adnama and SR Metals when analyzing the variances post-reconciliation.

This has been a recurring observation and common cause of variance. In response, the MSG has advocated the submission of reporting templates mandatory by law. As mentioned in Chapter 1, there are already pending bills being deliberated by Congress on this initiative.

Table 90. **Percentage contribution of each Agency to reported total collections or receipts**

	Reconciled - Mining	Reconciled - Oil and gas (Subtotal)	Grand Total	%
BIR	7,659,711,660	15,387,880,563	23,047,592,223	43%
BOC	570,844,638	-	570,844,638	1%
DOE	-	27,055,539,705	27,055,539,705	51%
LGU	320,782,806	-	320,782,806	1%
MGB	2,029,816,208	-	2,029,816,208	3%
NCIP	303,607,900	-	303,607,900	1%
TOTAL	**10,884,763,212**	**42,443,420,268**	**53,328,183,480**	
Total (excluding Adnama and SR Metals)	**10,563,041,075**	**42,443,420,268**	**53,006,461,343**	

Major collecting agents

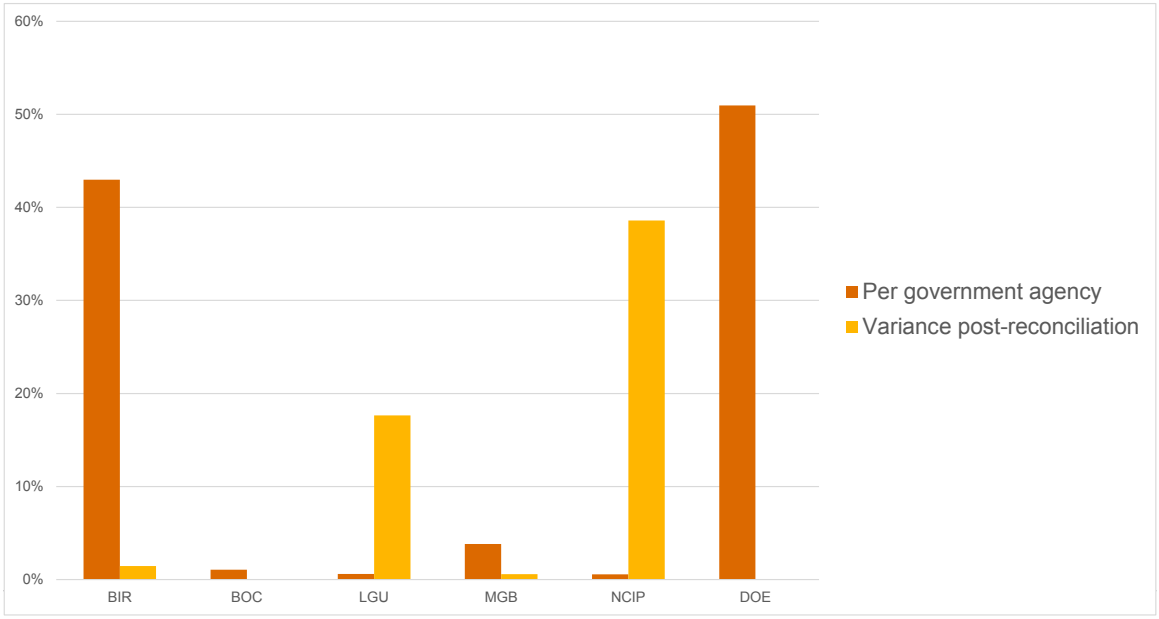
Table 91. **Total revenue streams and other taxes per mineral sector**

	Chromite	Copper / Gold / Silver / Zinc	Nickel	Other metallic mining entities	Oil and gas	Grand Total
BIR	819,229	1,389,730,365	6,239,739,929	29,431,137	15,387,880,563	23,047,592,223
BOC	1,483,618	527,444,832	41,732,016	184,172	-	570,844,638
LGU	2,453,117	226,509,131	90,787,667	1,032,890	-	320,782,208
MGB	2,042,039	-	2,027,774,169	-	-	2,029,816,208
NCIP	-	45,528,749	258,079,151	-	-	303,607,900
DOE	-	-	-	-	27,055,539,705	27,055,539,705
TOTAL	**6,798,004**	**2,189,213,077**	**8,658,103,932**	**30,648,199**	**42,443,420,268**	**53,328,183,480**
TOTAL (excluding Adnama and SR Metals)	**6,798,004**	**2,189,213,077**	**8,336,381,795**	**30,648,199**	**42,443,420,268**	**53,006,461,343**

Similar to 2013, payments to the DOE and BIR are the most significant revenue streams, which account for approximately 94% or PHP49.9bn of total payments by participating companies, excluding Adnama and SR Metals, (2013 - 94% or PHP38.5bn), and represent 29% of reported sales of participating companies in (2013 - 28%). This observation was not expected to differ in the second to third Report in the absence of any amendments to the fiscal regimes of both sectors. Consistently, revenue streams attributed to the said agencies are composed of government share in OG operations (54%), corporate income tax (35%), withholding taxes (7%) and excise tax on minerals (4%).

A retrospect across the three PH-EITI reports

Figure 31: **Percentage of unexplained variances to total reported collections or receipts**



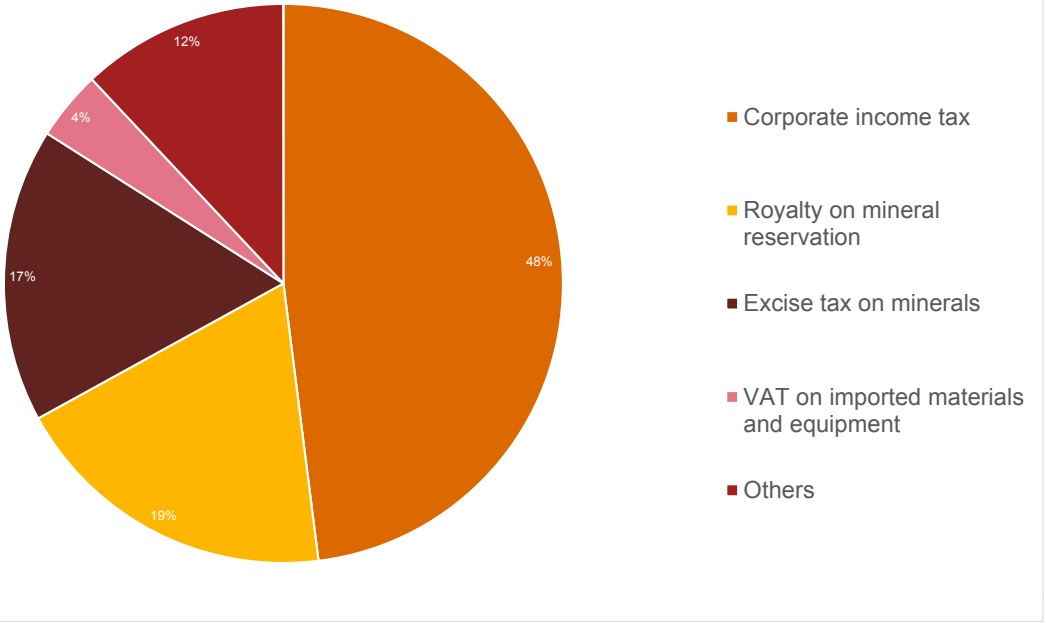
From the graph presented above, LGU and NCIP recorded the highest percentage of unreconciled variance with differences of PHP56.6m or 17.6% and PHP117.1m or 38.6%, respectively (2013 – PHP43.0m or 14.3% and PHP53.8m or 22.2%, respectively). This is consistent with the first and second PH-EITI report and is mainly driven by lack of supporting schedules and documents to validate reported tax collections.

As highlighted in the second PH-EITI report, there were already improvements and initiatives started by LGU but impact of which will only be realized post 2014 reporting. These improvements and initiatives as spearheaded by the Bureau of Local Government Finance (BLGF) include close monitoring and coordination activities which further increased the LGU submissions from 59 for 2013 to 63 for 2014. Additionally, existing LGU reporting systems are currently being modified to permit separate disclosure and presentation of receipts from extractive industries for expedient and accurate submissions.

For NCIP, a national workshop was held in October 2015 in lieu of the completion of the second PH-EITI report. This contributed to a better turnout in terms of reconciled amounts. In 2016, initiatives included various discussions between NCIP and PH-EITI Secretariat on how to ensure royalty for IPs is timely monitored and analyzed including the drafting of a reporting tool to monitor all these payments.

Significant revenue streams per sector

Figure 32: **Proportion of revenue streams for the mining sector**



Reconciled BIR revenue streams of the mining sector for 2014 amounted to PHP7.5bn, with corporate income tax and excise tax on minerals as the main contributors with reported receipts of PHP5.2bn and PHP1.8bn, respectively, or 66% of the total payments received in 2014. The significant increase of corporate income tax was recorded from the Nickel operators that reported PHP4.5bn from PHP1.5bn in 2013. These included Taganito Mining Corporation (PHP1.6bn), Rio Tuba Nickel Mining Corporation (PHP1.3bn), Hinatuan Mining Corporation (PHP0.7bn), and Cagdianao Mining Corporation (PHP0.6bn). Nickel operators reported the highest sales growth in 2014 owing to the ore-export ban of Indonesia, which was the world's leading nickel producer before the curb. The Indonesian ore-export ban triggered ore price increases and significantly higher volume of exported ore from the Philippines.

Another key factor in 2014 that was instrumental to higher tax collection is the royalty on mineral reservation (MGB) with reported reconciled revenue of PHP2.0bn from P0.9bn in 2013. The buildup was again driven by Nickel-producing entities, with the following contributors: Platinum Group Metals Corporation (PHP0.5bn), Taganito Mining Corporation (PHP0.4bn), Hinatuan Mining Corporation (PHP0.3bn), Carrascal Nickel Corporation (PHP0.3mn), and Cagdianao Mining Corporation (PHP0.2bn). The increase was driven by new mines in government-declared mineral reservation areas in Zambales, Surigao del Norte, Surigao del Sur, and Dinagat Islands. The royalty

on mineral reservation represents 5% of the market value of the total gross output produced. In 2014, total gross production value increased by almost 50% as a result of increased nickel prices.

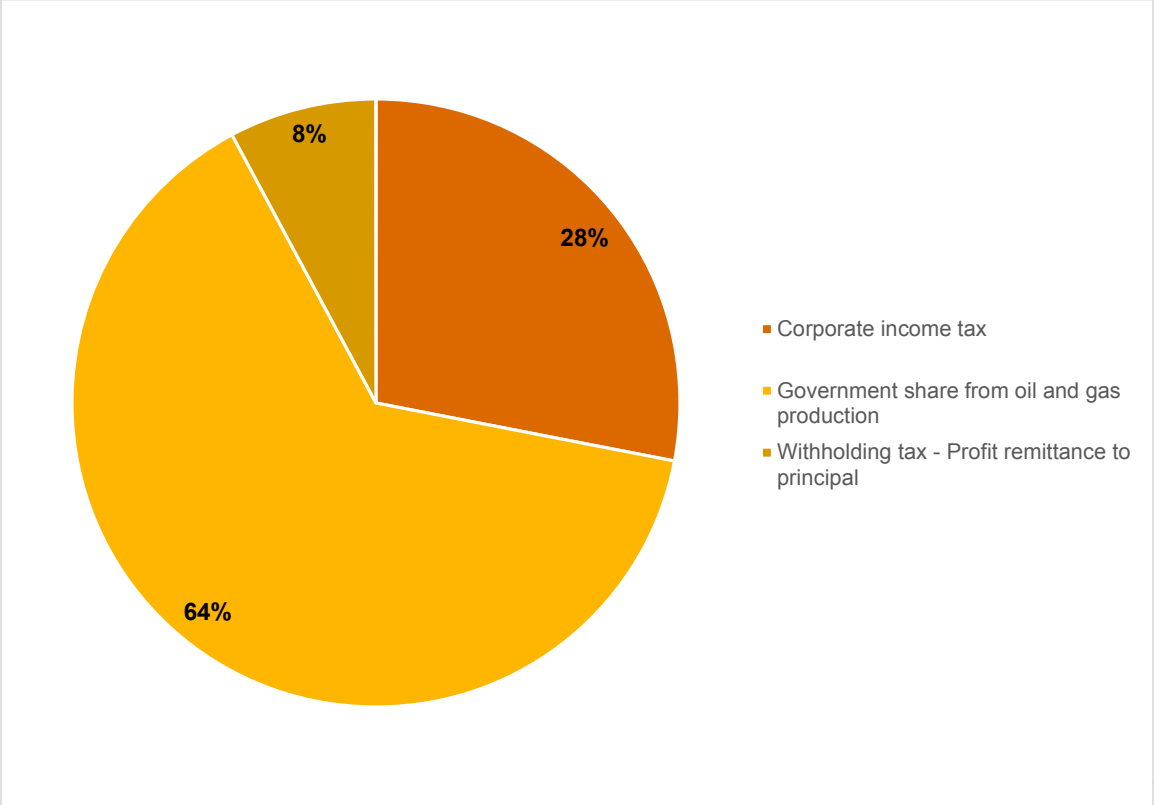
Mining sector for the third PH-EITI report is represented by 17 Nickel operators, 10 miners of gold, copper, silver, or zinc (collectively referred to as non-Nickel), 1 chromite producer, and 3 other metallic mining companies. Refer to Table 91 for the distribution of revenue streams paid by three metal sectors to the different government agencies.

The following additional information may be considered for better appreciation of reported payments by participating mining companies:

- As discussed earlier, there were six mining companies under ITH that did not report corporate income tax payments in accordance with their registration with the BOI. There were no similar fiscal incentives seen in the OG sector.
- On 18 February 2013, Philex Mining paid a total fine of PHP1,034,358,971, which was based on the provisions of Section 190 of DAO No. 2010-21 that required payment of PHP50/MT of tailings that were discharged to Balog Creek and Agno River. The payment was duly received by the MGB and subsequently deposited in Landbank of the Philippines as required by Section 189 of the same DAO. Although remitted and paid to the government, the fine was not considered a revenue stream as it is non-recurring and based on financial results of operations. As represented by the MGB, there have been no disbursements from the said deposit account and any future withdrawals should be in accordance with the requirements of DAO No. 2010-21. The fine will form part of the mine waste and tailing fees reserve fund to be used for payment of compensation for damage caused by the mining operation. As of report date, the request of Sangguniang Panlalawigan of La Trinidad, Benguet to MGB about the allocation of the said penalty fee is still in process.

  This has no impact on the 2014 reported payments.
- Among the 31 mining companies, only OceanaGold is under the FTAA regime, but still did not report any revenue stream in the form of AGS as discussed in Section I, *Legal and institutional framework, including allocation of contracts and licenses*, of Chapter 1 which is only due after the recovery period (i.e., at least five years from start of commercial operations).
- As identified in previous tables, there are a number of mining entities that have no production operations in 2014. Rapu-Rapu Minerals Inc. (Rapu-Rapu) and TVI Resources Development Philippines, Inc. (TVI Canatuan) commenced rehabilitation activities in 2014. For TVI Canatuan, extraction stopped in January 2014, but was still able to report sales during the year arising from previous years' stockpile; hence still paid and remitted taxes. As reported by the MGB, total approved final mine rehabilitation and decommissioning fund (FMRDF) for Rapu-Rapu and TVI Canatuan amounted to PHP309.9m and PHP113.4m, respectively, which are expected to finance respective decommissioning plans (FMRDP) that will be implemented within two and five years. Corresponding work and financial plans (WFP) for Rapu-Rapu and TVI Canatuan were approved by the MGB on 24 June 2016 and 26 November 2015, respectively. For Rapu-Rapu, the total amount of approved fund disbursement for the first year implementation of its FMRDP is at PHP69.9m, of which there was no actual amount withdrawn in 2016. With regard to TVI Canatuan, total amount approved for its first year is at PHP83.1m, of which PHP58.0m was withdrawn. To date, MGB is still continuously monitoring both entities' first year WFP and may be subject of formal report upon its finalization.

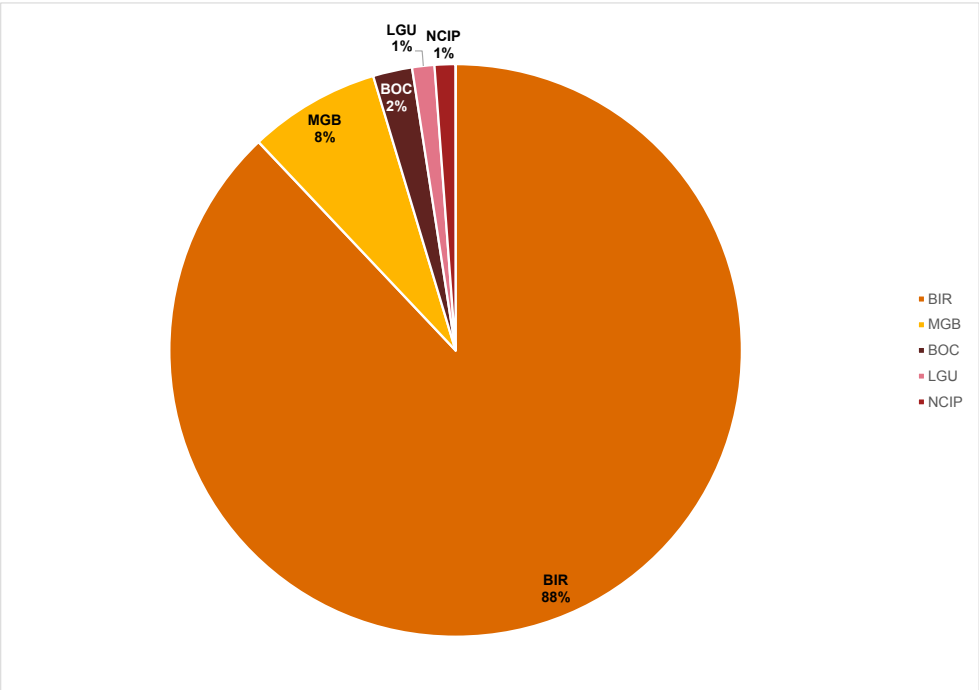
Figure 33: **Proportion of revenue streams for the OG sector**



Similar to 2013 government share and corporate income tax were the highest contributors with 92% share in total revenue streams for the OG sector. The increase in total revenues from PHP35bn in 2013 to PHP42.4bn is mainly attributable to increase in gross production of the Malampaya Project.

Distribution per region

Figure 34. **Comparison of LGU collections to other national agencies**



For 2014, PHP320.8m (2013 - PHP301.5m or 72%) of the PHP52.7bn (excluding NCIP and Adnama and SR Metals) was directly remitted to LGUs as hosts of the mining projects. This was in addition to the LGU's share in national wealth as distributed by DBM, which is discussed in Section IV, *LGU in focus*, of this chapter. These allocations, however, may not necessarily have come from reported sales of participating companies in 2014 given the amount of time from actual collection to distribution as discussed in Section III, *Revenue allocations*, of Chapter 1.

Figure 35: **Distribution of LGU receipts from the mining sector**

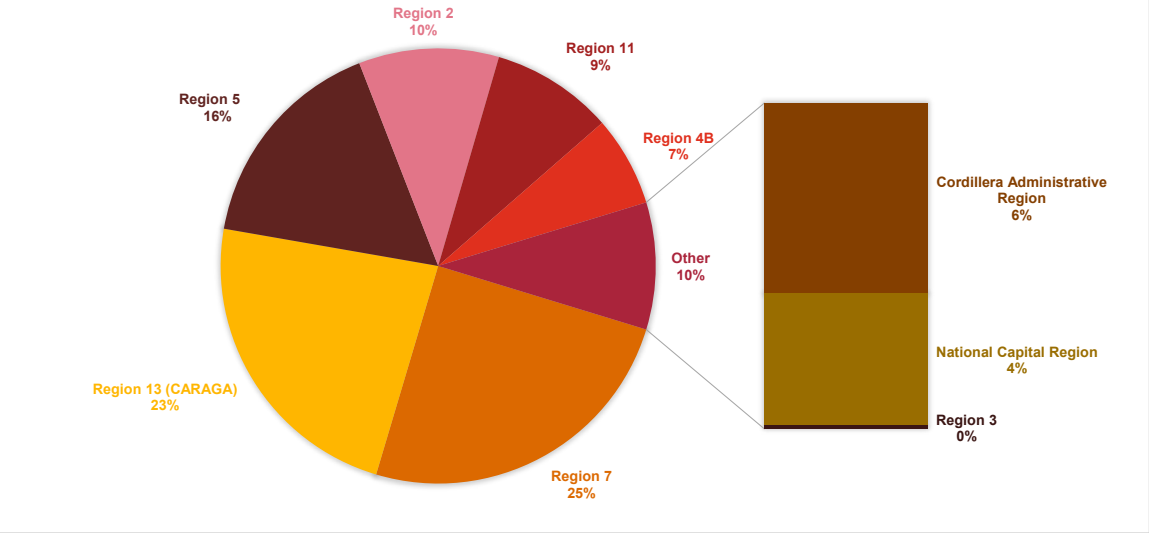


Table 92. **Actual LGU receipts from participating mining companies per region**

Region	Amount
CAR	17,639,603
NCR	12,290,253
Region II	33,353,319
Region III	293,779
Region IVB	21,457,663
Region V	52,354,331
Region VII	79,686,580
Region XI	29,618,752
Region XIII (Caraga)	74,088,526
TOTAL	**320,782,806**

Of the total LGU receipts amounting to PHP320.8m, Region VII continued to receive highest payment of local taxes at PHP79.7m or almost 25% of total (2013 - PHP92.9m), which is mainly from Carmen Copper Corporation. This is followed by Regions XIII at PHP74.1m (2013 - PHP43.8m) and V at PHP52.4m (2013 - PHP58.2m). NCR, which does not host any actual mine project, but host most principal offices of participating companies, reported receipts of PHP12.3m or approximately 4% of total LGU revenue streams (2013 - PHP31.3m).

Mandatory social and environmental expenditures

As in the first and second PH-EITI report, participating mining companies disclosed information on mandatory expenditures and funds that are mainly aimed to promote social development of host and neighboring communities and environmental protection and rehabilitation. Mandatory expenditures include Annual Environmental Protection and Enhancement Program (AEPEP), Annual Social Development Management Program (ASDMP), Annual Safety and Health Program

and Monitoring Trust Fund expenditures, which are discussed in detail under Section IV, *Social and economic spending*, of Chapter 1.

Mandatory expenditures are not remitted to agencies and do not form part of government coffers, but are primarily incurred for the benefit of host communities and protection and preservation of impacted areas. These payments were also subjected to similar reconciliation procedures applied to other revenue streams, including inspection of supporting documents and discussions with management for variances noted.

The results of the reconciliation process for these payments are as follows:

Table 93. **Summary of results for social and environmental expenditures**

	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Annual Environmental Protective and Enhancement Program	2,405,384,581	2,272,267,550	133,117,031	2,014,839,653	38,513,444
Environmental Trust Fund - Actual Expenditure	1,688,376	50,000	1,638,376	50,000	1,688,376
Final Mine Rehabilitation and/ or Decommissioning Fund - Actual Expenditure	33,127,890	9,031,031	24,096,859	10,315,149	1,391,800
Monitoring Trust Fund - Actual Expenditure	23,058,576	14,059,914	8,998,662	10,997,329	13,265,508
Rehabilitation Cash Fund - Actual Expenditure	252,651,579	660,209,805	(407,558,226)	483,762,719	(73,952,739)
Safety and Health Programs	235,523,695	177,470,653	58,053,042	142,708,872	55,697,527
Mine wastes & Tailing fees	944,678	1,073,054	(128,376)	1,079,381	1,065
Annual Social Development and Management					
Annual Social Development & Management (host and neighboring communities)	442,693,310	288,977,522	153,715,788	358,762,435	42,371,727
Information, Education & Communication (IEC)	69,326,512	50,351,505	18,975,007	55,808,225	9,079,865
Mining Technology and Geosciences advancement	31,043,261	24,642,586	6,400,675	26,381,229	3,688,279
SUBTOTAL	**543,063,083**	**363,971,613**	**179,091,470**	**440,951,889**	**55,139,871**
TOTAL	**3,495,442,458**	**3,498,133,620**	**(2,691,162)**	**3,104,704,992**	**91,744,852**
TOTAL (excluding Adnama and SR Metals)	**3,413,739,241**	**3,221,348,397**	**192,390,844**	**3,023,001,775**	**233,140,039**

Total reconciled mandatory expenditures of participating mining companies , excluding Adnama and SR Metals, amounted to PHP3.0bn (2013 - PHP2.6bn), which is 28.5% of reconciled mining

revenue streams. Initial comparison of disclosures made by MGB and participating mining companies presented a negative variance of PHP192.4m of reported expenditures by MGB (2013 - PHP1.2bn). After the conduct of reconciliation procedures, total discrepancy resulted into a positive amount of PHP233.1m (2013 - PHP89.5m) or only 1.9% (2013 - 3.4%) of reconciled mining revenue amount.

Environmental protection. Of the total mandatory expenditures incurred by participating mining companies, excluding Adnama and SR Metals, in 2014, 63% or PHP1.9bn pertains to environmental protection and rehabilitation such as reforestation based on reported EPEP and disbursements from the Monitoring Trust Fund. Top miners are Philex Mining, Carmen Copper and Taganito Mining that reported expenditures at PHP430.5m, PHP363.6m, and PHP345.0m, respectively.

Social development. Total expenditures on social development amounted to PHP441.0m or 14% of total mandatory expenditures reported by the participating entities, excluding Adnama and SR Metals. These represent activities undertaken as part of participating companies' SDMP, which may not be equivalent to 1.5% of operating expenses as mandated by existing regulations. Any difference between required and actual expenditures in a given year may be carried forward to the succeeding period as long as within the five year program approved by MGB. Top miners are OceanaGold, Philex, and Carmen Copper at PHP79.5m, PHP74.5m, and PHP41.6m, respectively.

II. The reconciliation process

The reconciliation process was performed in accordance with the Philippine Standard on Related Services 4400, *Engagements to Perform Agreed Upon Procedures regarding Financial Information*. We performed the procedures solely for the purpose of reconciling payments made by the participating extractive companies to the revenue collections data provided by government agencies. The agreed upon procedures, as stated in the standard, do not constitute either an audit or a review. Consequently, we do not express any assurance on the reported payments and collections of the participating companies and government agencies, respectively.

The reconciliation process covered the following phases:

1. Started with data collection using the reporting templates approved by the Technical Working Group (TWG) and Multi Sectoral Group (MSG). Refer to Annex AE for the approved reporting templates.
2. Participating companies and government agencies directly provided to us the completed reporting templates.
3. Gathered data were used in the preparation of reconciliation statements with identified differences subjected to additional examination of supporting documents and discussion with the participating entities and government agencies.
4. Unexplained differences were aggregated to evaluate significance and impact to the overall reporting made by both the participating extractive companies and government agencies.

Results overview of reconciliation procedures are set out in the succeeding sections while the covered companies and government agencies are discussed in Section I, *Executive Summary*.

III. Reconciliation results overview

Table 94. **Summary of reconciliation results per industry and government agency**

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post reconciliation
Chromite					
BIR	991,893	827,287	164,606	819,229	-
BOC	1,483,618	1,483,618	-	1,483,618	-
LGU	2,453,118	2,181,690	271,428	2,453,118	-
MGB	2,042,039	2,621,927	(579,888)	2,042,039	(579,888)
NCIP	-	-	-	-	-
SUBTOTAL	**6,970,668**	**7,114,522**	**(143,854)**	**6,798,004**	**(579,888)**
Copper / Gold / Silver / Zinc					
BIR	2,043,226,383	1,810,766,887	232,459,496	1,389,730,365	42,056,396
BOC	569,995,409	570,136,594	(141,185)	527,444,832	3,093,121
LGU	420,731,633	259,289,573	161,442,060	226,509,131	32,938,544
MGB	-	-	-	-	-
NCIP	63,139,314	8,250,000	54,889,314	45,528,749	9,360,565
SUBTOTAL	**3,097,092,739**	**2,648,443,054**	**448,649,685**	**2,189,213,077**	**87,448,626**
Nickel					
BIR	7,202,675,969	6,354,081,891	848,594,078	6,239,730,929	289,511,506
BOC	40,905,216	44,751,971	(3,846,755)	41,732,016	(3,019,955)
LGU	167,911,512	173,118,562	(5,207,050)	90,787,667	23,680,430
MGB	2,231,617,629	2,150,259,009	81,358,620	2,027,774,169	12,629,007
NCIP	386,405,917	49,760,632	336,645,285	258,079,151	107,775,857
SUBTOTAL	**10,029,516,243**	**8,771,972,065**	**1,257,544,178**	**8,658,103,932**	**430,576,845**
Other metallic mining entities					
BIR	32,326,747	32,142,159	184,588	29,431,137	960,718
BOC	3,491,659	3,690,035	(198,376)	184,172	(14,204)
LGU	1,233,644	769,747	463,897	1,032,890	(296)
MGB	-	-	-	-	-
NCIP	-	-	-	-	-
SUBTOTAL	**37,052,050**	**36,601,941**	**450,109**	**30,648,199**	**946,218**
TOTAL	**13,170,631,700**	**11,464,131,582**	**1,706,500,118**	**10,884,763,212**	**518,391,801**

OIL AND GAS	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled Amount	Variance post reconciliation
Oil and gas					
BIR	14,142,881,356	15,150,539,388	(1,007,658,032)	15,387,880,563	-
DOE	27,478,790,184	27,055,539,706	423,250,478	27,055,359,705	-
Grand Total	**41,621,671,540**	**42,206,079,094**	**(584,407,554)**	**42,443,420,268**	**-**

Table 95. **Details of the reconciliation results per industry sector and revenue stream**

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Chromite					
BIR					
Corporate income tax	172,664	-	172,664	-	-
Excise tax on minerals	819,229	827,287	(8,058)	819,229	-
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	-	-	-	-	-
SUBTOTAL	**991,893**	**827,287**	**164,606**	**819,229**	**-**
BOC					
Customs duties	-	-	-	-	-
VAT on imported materials and equipment	1,483,618	1,483,618	-	1,483,618	-
SUBTOTAL	**1,483,618**	**1,483,618**	**-**	**1,483,618**	**-**
LGU					
Local business tax (paid either in mine site or head office)	2,271,868	2,142,938	128,930	2,271,868	-
Real property tax - Basic	90,625	19,376	71,249	90,625	-
Real property tax - Special Education Fund (SEF)	90,625	19,376	71,249	90,625	-
SUBTOTAL	**2,453,118**	**2,181,690**	**271,428**	**2,453,118**	**-**
MGB					
Royalty on mineral reservation	**2,042,039**	**2,621,927**	**(579,888)**	**2,042,039**	**(579,888)**
NCIP	**-**	**-**	**-**	**-**	**-**
Royalty for IPs	**-**	**-**	**-**	**-**	**-**
TOTAL	**6,970,668**	**7,114,522**	**(143,854)**	**6,798,004**	**(579,888)**
Copper / Gold / Silver / Zinc					
BIR					
Corporate income tax	844,276,795	837,707,328	6,569,467	416,670,806	6,569,467
Excise tax on minerals	886,960,599	850,653,887	36,306,712	850,653,887	34,637,629
Withholding tax - Foreign shareholder dividends	19,622,111	17,203,219	2,418,892	17,203,219	-

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Withholding tax - Royalties to claim owners	292,366,878	105,202,453	187,164,425	105,202,453	849,300
SUBTOTAL	**2,043,226,383**	**1,810,766,887**	**232,459,496**	**1,389,730,365**	**42,056,396**
BOC					
Customs duties	116,605,692	96,718,534	19,887,158	80,204,481	20,352,827
VAT on imported materials and equipment	453,389,717	473,418,060	(20,028,343)	447,240,351	(17,259,706)
SUBTOTAL	**569,995,409**	**570,136,594**	**(141,185)**	**527,444,832**	**3,093,121**
LGU					
Local business tax (paid either in mine site or head office)	314,120,540	187,171,256	126,949,284	145,938,400	17,725,586
Real property tax - Basic	84,329,471	36,803,271	47,526,200	57,738,526	15,155,446
Real property tax - Special Education Fund (SEF)	22,281,622	35,315,046	(13,033,424)	22,832,205	57,512
SUBTOTAL	**420,731,633**	**259,289,573**	**161,442,060**	**226,509,131**	**32,938,544**
MGB					
Royalty on mineral reservation	-	-	-	-	-
NCIP					
Royalty for IPs	**63,139,314**	**8,250,000**	**54,889,314**	**45,528,749**	**9,360,565**
TOTAL	**3,097,092,739**	**2,648,443,054**	**448,649,685**	**2,189,213,077**	**87,448,626**
Nickel					
BIR					
Corporate income tax	4,765,229,462	4,764,987,929	241,533	4,784,635,889	242,712
Excise tax on minerals	1,275,774,106	992,293,840	283,480,266	948,731,921	241,642,733
Withholding tax - Foreign shareholder dividends	1,060,982,394	519,545,256	541,437,138	418,745,256	34,553,916
Withholding tax - Royalties to claim owners	100,690,007	77,254,866	23,435,141	87,617,863	13,072,145
SUBTOTAL	**7,202,675,969**	**6,354,081,891**	**848,594,078**	**6,239,730,929**	**289,511,506**
BOC					
Customs duties	6,901,552	7,380,850	(479,298)	6,901,063	(479,787)
VAT on imported materials and equipment	34,003,664	37,371,121	(3,367,457)	34,830,953	(2,540,168)
SUBTOTAL	**40,905,216**	**44,751,971**	**(3,846,755)**	**41,732,016**	**(3,019,955)**
LGU					
Local business tax (paid either in mine site or head office)	154,516,504	161,666,900	(7,150,396)	82,036,348	22,433,416
Real property tax - Basic	9,145,993	5,904,448	3,241,545	4,531,775	2,862,182
Real property tax - Special Education Fund (SEF)	4,249,015	5,547,214	(1,298,199)	4,219,544	(1,615,168)
SUBTOTAL	**167,911,512**	**173,118,562**	**(5,207,050)**	**90,787,667**	**23,680,430**

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
MGB					
Royalty on mineral reservation	**2,231,617,629**	**2,150,259,009**	**81,358,620**	**2,027,774,169**	**12,629,007**
NCIP					
Royalty for IPs	**386,405,917**	**49,760,632**	**336,645,285**	**258,079,151**	**107,775,857**
TOTAL	**10,029,516,243**	**8,771,972,065**	**1,257,544,178**	**8,658,103,932**	**430,576,845**
Other metallic mining entities					
BIR					
Corporate income tax	28,393,727	29,169,857	(776,130)	29,169,857	-
Excise tax on minerals	2,972,302	2,972,302	-	261,280	-
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	960,718	-	960,718	-	960,718
SUBTOTAL	**32,326,747**	**32,142,159**	**184,588**	**29,431,137**	**960,718**
BOC					
Customs duties	255,886	273,272	(17,386)	14,940	(2,446)
VAT on imported materials and equipment	3,235,773	3,416,763	(180,990)	169,232	(11,758)
SUBTOTAL	**3,491,659**	**3,690,035**	**(198,376)**	**184,172**	**(14,204)**
LGU					
Local business tax (paid either in mine site or head office)	1,139,818	769,747	370,071	939,818	(1,050)
Real property tax - Basic	93,449	-	93,449	93,072	377
Real property tax - Special Education Fund (SEF)	377	-	377	-	377
SUBTOTAL	**1,233,644**	**769,747**	**463,897**	**1,032,890**	**(296)**
MGB					
Royalty on mineral reservation	**-**	**-**	**-**	**-**	**-**
NCIP					
Royalty for IPs	**-**	**-**	**-**	**-**	**-**
TOTAL	**37,052,050**	**36,601,941**	**450,109**	**30,648,199**	**946,218**
GRAND TOTAL	**13,170,631,700**	**11,464,131,582**	**1,706,500,118**	**10,884,763,212**	**518,391,801**

OIL AND GAS	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
BIR					
Corporate income tax	10,911,537,459	11,837,255,999	(925,718,540)	12,074,597,174	-
Withholding tax - Profit remittance to principal	3,231,343,897	3,313,283,389	(81,939,492)	3,313,283,389	-
SUBTOTAL	**14,142,881,356**	**15,150,539,388**	**1,007,658,032**	**15,387,880,563**	**-**

OIL AND GAS	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
DOE					
Government share from oil and gas production	27,478,790,184	27,055,539,706	423,250,478	27,055,539,705	-
TOTAL	**41,621,671,540**	**42,206,079,094**	**(584,407,554)**	**42,443,420,268**	**-**

Table 96. **Summary of reconciliation results per entity**

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
BIR					
Chromite					
Krominco, Inc.	991,893	827,287	164,606	819,229	-
Copper / Gold / Silver / Zinc					
Apex Mining Company, Inc.	41,997,162	-	41,997,162	-	41,997,162
Carmen Copper Corporation	764,763,892	577,063,579	187,700,313	577,063,579	-
Filminera Resources Corporation	352,929,600	352,929,600	-	352,929,600	-
Greenstone Resources Corporation	59,234	-	59,234	-	59,234
Johson Gold Mining Corporation	-	1	(1)	1	-
Lepanto Consolidated Mining Company	28,615,003	28,615,003	-	28,615,003	-
Oceana Gold (Philippines), Inc.	137,146,435	137,146,435	-	137,146,435	-
Philex Mining Corporation	699,441,954	695,353,978	4,087,976	274,317,456	-
Philsaga Mining Corporation	8,082,790	6,626,306	1,456,484	6,626,306	-
TVI Resource Development Philippines, Inc (Canatuan)	10,190,313	13,031,985	(2,841,672)	13,031,985	-
SUBTOTAL	**2,043,226,383**	**1,810,766,887**	**232,459,496**	**1,389,730,365**	**42,056,396**
Nickel					
AAM-Phil Natural Resources Exploration and Development Corporation	26,656,842	6,617,115	20,039,727	6,617,115	20,039,727

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Adnama Mining Resources, Incorporated	89,269,195	59,475,843	29,793,352	8,446,940	29,793,352
BenguetCorp Nickel Mines, Inc.	100,167,009	91,409,258	8,757,751	97,874,889	-
Cagdianao Mining Corporation	706,680,291	730,050,329	(23,370,038)	730,050,329	-
Carrascal Nickel Corporation	212,994,950	212,994,951	(1)	112,194,951	-
Citinickel Mines and Development Corporation	105,767,667	-	105,767,667	-	105,767,667
Hinatuan Mining Corporation	838,029,438	838,029,438	-	838,029,438	-
Libjo Mining Corporation	43,235,111	-	43,235,111	-	43,235,111
LNL Archipelago Minerals, Incorporated	102,984,984	72,499,566	30,485,418	101,131,484	-
Marcventures Mining and Development Corporation	48,305,264	48,896,746	(591,482)	48,896,746	-
Pacific Nickel Phils., Inc.	-	8,612	(8,612)	8,612	-
Platinum Group Metals Corporation	802,304,698	295,421,475	506,883,223	295,421,475	0
Rio Tuba Nickel Mining Corporation	1,713,925,787	1,683,107,578	30,818,209	1,683,107,578	-
Shuley Mine, Incorporated	241,511,794	241,511,794	-	241,511,794	-
Sinosteel Phils. H. Y. Mining Corporation	1,516,629	515,276	1,001,353	1,516,629	-
SR Metals, Inc.	284,318,706	189,915,345	94,403,361	189,915,345	90,675,649
Taganito Mining Corporation	1,885,007,604	1,883,628,565	1,379,039	1,885,007,604	-
SUBTOTAL	**7,202,675,969**	**6,354,081,891**	**848,594,078**	**6,239,730,929**	**289,511,506**
Other metallic mining entities					
Leyte Ironsand Mining Corporation	2,216,580	2,158,471	58,109	2,158,471	960,718
Ore Asia Mining and Development Corporation	2,962,765	2,836,286	126,479	125,264	-
Philippine Mining Development Corporation	27,147,402	27,147,402	-	27,147,402	-
SUBTOTAL	**32,326,747**	**32,142,159**	**184,588**	**29,431,137**	**960,718**
TOTAL - BIR	**9,279,220,992**	**8,197,818,224**	**1,081,402,768**	**7,659,711,660**	**332,528,620**

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
BOC					
Chromite					
Krominco, Inc.	1,483,618	1,483,618	-	1,483,618	-
Copper / Gold / Silver / Zinc					
Apex Mining Company, Inc.	40,335,472	43,341,802	(3,006,330)	42,799,519	-
Carmen Copper Corporation	180,671,844	180,697,153	(25,309)	180,652,664	(25,309)
Filminera Resources Corporation	-	-	-	-	-
Greenstone Resources Corporation	5,648,333	5,574,873	73,460	5,574,873	-
Johson Gold Mining Corporation	-	-	-	-	-
Lepanto Consolidated Mining Company	30,973,935	31,275,392	(301,457)	31,275,392	-
OceanaGold (Philippines), Inc.	133,026,923	132,799,220	227,703	130,045,413	227,703
Philex Mining Corporation	112,863,391	133,943,328	(21,079,937)	109,116,622	(21,079,937)
Philsaga Mining Corporation	66,408,467	41,854,547	24,553,920	27,980,349	24,553,899
TVI Resource Development Philippines, Inc. (Canatuan)	67,044	650,279	(583,235)	-	(583,235)
SUBTOTAL	**569,995,409**	**570,136,594**	**(141,185)**	**527,444,832**	**3,093,121**
Nickel					
AAM-Phil Natural Resources Exploration and Development Corporation	-	-	-	-	-
Adnama Mining Resources, Incorporated	-	949,456	(949,456)	-	(949,456)
BenguetCorp Nickel Mines, Inc.	-	-	-	-	-
Cagdianao Mining Corporation	9,200,641	9,792,365	(591,724)	9,792,365	-
Carrascal Nickel Corporation	33,557	33,557	-	33,557	-
Citinickel Mines and Development Corporation	-	-	-	-	-
Hinatuan Mining Corporation	9,187,994	9,194,876	(6,882)	9,194,876	-

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Libjo Mining Corporation	-	-	-	-	-
LNL Archipelago Minerals, Incorporated	-	-	-	-	-
Marcventures Mining and Development Corporation	-	-	-	-	-
Pacific Nickel Phils., Inc.	-	-	-	-	-
Platinum Group Metals Corporation	-	-	-	-	-
Rio Tuba Nickel Mining Corporation	14,375,959	14,390,143	(14,184)	14,390,143	-
Shuley Mine, Incorporated	-	-	-	-	-
Sinosteel Phils. H. Y. Mining Corporation	-	-	-	-	-
SR Metals, Inc.	-	2,070,499	(2,070,499)	-	(2,070,499)
Taganito Mining Corporation	8,107,065	8,321,075	(214,010)	8,321,075	-
SUBTOTAL	**40,905,216**	**44,751,971**	**(3,846,755)**	**41,732,016**	**(3,019,955)**
Other metallic mining entities					
Leyte Ironsand Mining Corporation	-	184,172	(184,172)	184,172	-
Ore Asia Mining and Development Corporation	3,491,659	3,505,863	(14,204)	-	(14,204)
Philippine Mining Development Corporation	-	-	-	-	-
SUBTOTAL	**3,491,659**	**3,690,035**	**(198,376)**	**184,172**	**(14,204)**
TOTAL - BOC	**615,875,902**	**620,062,218**	**(4,186,316)**	**570,844,638**	**58,962**
LGU					
Chromite					
Krominco Inc.	2,453,118	2,181,690	271,428	2,453,118	-
Copper / Gold / Silver / Zinc					
Apex Mining Company, Inc.	33,459,720	31,737,409	1,722,311	31,736,909	-
Carmen Copper Corporation	89,693,334	51,632,035	38,061,299	79,686,580	-
Filminera Resources Corporation	52,354,009	66,172,609	(13,818,600)	52,354,009	-
Greenstone Resources Corporation	884,922	2,841,024	(1,956,102)	3,150,004	123,316

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Johson Gold Mining Corporation	12,175	1,972	10,203	322	10,203
Lepanto Consolidated Mining Company	9,105,035	10,618,016	(1,512,981)	9,041,741	-
OceanaGold (Philippines), Inc.	33,353,319	-	33,353,319	33,353,319	-
Philex Mining Corporation	169,064,094	96,286,508	72,777,586	17,186,247	-
Philsaga Mining Corporation	31,067,554	-	31,067,554	-	31,067,554
TVI Resource Development Philippines, Inc. (Canatuan)	1,737,471	-	1,737,471	-	1,737,471
SUBTOTAL	**420,731,633**	**259,289,573**	**161,442,060**	**226,509,131**	**32,938,544**
Nickel					
AAM-Phil Natural Resources Exploration and Development Corporation	8,417,526	3,920,063	4,497,463	-	4,497,463
Adnama Mining Resources, Incorporated	5,182,880	3,278,194	1,904,686	-	1,904,686
BenguetCorp Nickel Mines, Inc.	401,379	-	401,379	292,202	-
Cagdianao Mining Corporation	6,233,437	6,134,091	99,346	6,233,437	-
Carrascal Nickel Corporation	30,063,289	4,714,462	25,348,827	4,405,390	195,991
Citinickel Mines and Development Corporation	5,329,391	2,815,016	2,514,375	-	2,514,375
Hinatuan Mining Corporation	24,716,849	58,574,989	(33,858,140)	24,697,962	-
Libjo Mining Corporation	125,290	3,000	122,290	118,416	3,874
LNL Archipelago Minerals, Incorporated	1,577	-	1,577	1,577	-
Marcventures Mining and Development Corporation	2,558,642	2,344,840	213,802	-	213,802
Pacific Nickel Phils., Inc.	132,947	1,823,668	(1,690,721)	87,626	(1,782,748)
Platinum Group Metals Corporation	8,474,926	7,000,000	1,474,926	7,000,000	1,474,926

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Rio Tuba Nickel Mining Corporation	21,457,663	20,026,319	1,431,344	21,457,663	-
Shuley Mine Incorporated	2,320,713	433	2,320,280	-	2,320,280
Sinosteel Phils. H. Y. Mining Corporation	2,414,270	2,414,270	-	2,414,270	-
SR Metals, Inc.	26,001,609	13,663,828	12,337,781	-	12,337,781
Taganito Mining Corporation	24,079,124	46,405,389	(22,326,265)	24,079,124	-
SUBTOTAL	**167,911,512**	**173,118,562**	**(5,207,050)**	**90,787,667**	**23,680,430**
Other metallic mining entities					
Leyte Iron Sand Mining Corporation	200,754	201,050	(296)	-	(296)
Ore Asia Mining and Development Corporation	568,697	568,697	-	568,697	-
Philippine Mining Development Corp.	464,193	-	464,193	464,193	-
SUBTOTAL	**1,233,644**	**769,747**	**463,897**	**1,032,890**	**(296)**
TOTAL - LGU	**592,329,907**	**435,359,572**	**156,970,335**	**320,782,806**	**56,618,678**
MGB					
Chromite					
Krominco Inc.	2,042,039	2,621,927	(579,888)	2,042,039	(579,888)
Copper / Gold / Silver / Zinc					
Apex Mining Company inc.	-	-	-	-	-
Carmen Copper Corporation	-	-	-	-	-
Filminera Resources Corporation	-	-	-	-	-
Greenstone Resources Corporation	-	-	-	-	-
Johson Gold Mining Corporation	-	-	-	-	-
Lepanto Consolidated Mining Company	-	-	-	-	-
Oceana Gold (Philippines), Inc.	-	-	-	-	-
Philex Mining Corporation	-	-	-	-	-
Philsaga Mining Corporation	-	-	-	-	-

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
TVI Resource Development Philippines, Inc (Canatuan)	-	-	-	-	-
SUBTOTAL	**-**	**-**	**-**	**-**	**-**
Nickel					
AAM-Phil Natural Resources Exploration and Development Corporation	50,099,318	52,323,067	(2,223,749)	48,111,912	(2,223,749)
Adnama Mining Resources Incorporated	205,224,842	123,359,852	81,864,990	123,359,852	-
BenguetCorp Nickel Mines, Inc.	99,160,423	96,660,846	2,499,577	96,660,846	2,499,577
Cagdianao Mining Corporation	179,773,684	179,596,791	176,893	179,773,684	-
Carrascal Nickel Corporation	257,662,770	257,662,770	-	257,662,770	-
Citinickel Mines and Development Corporation	1,528,692	-	1,528,692	-	1,528,692
Hinatuan Mining Corporation	252,585,943	266,113,241	(13,527,298)	266,113,241	-
Libjo Mining Corporation	49,554,338	58,011,628	(8,457,290)	53,260,137	(8,457,291)
LNL Archipelago Minerals Incorporated	-	-	-	-	-
Marcventures Mining and Development Corporation	-	-	-	-	-
Pacific Nickel Phils., Inc.	-	-	-	-	-
Platinum Group Metals Corporation	599,338,240	583,259,071	16,079,169	573,945,987	16,079,169
Rio Tuba Nickel Mining Corporation	-	-	-	-	-
Shuley Mine Incorporated	107,803,639	104,601,030	3,202,609	-	3,202,609
Sinosteel Phils. H. Y. Mining Corporation	4,936,872	4,936,872	-	4,936,872	-
SR Metals, Inc.	-	-	-	-	-
Taganito Mining Corporation	423,948,868	423,733,841	215,027	423,948,868	-
SUBTOTAL	**2,231,617,629**	**2,150,259,009**	**81,358,620**	**2,027,774,169**	**12,629,007**

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Other metallic mining entities					
Ore Asia Mining and Development Corporation	-	-	-	-	-
Philippine Mining Development Corporation	-	-	-	-	-
SUBTOTAL	**-**	**-**	**-**	**-**	**-**
TOTAL - MGB	**2,233,659,668**	**2,152,880,936**	**80,778,732**	**2,029,816,208**	**12,049,119**
NCIP					
Chromite	**-**	**-**	**-**	**-**	**-**
Krominco, Inc.	-	-	-	-	-
Copper / Gold / Silver / Zinc					
Apex Mining Company, Inc.	125,000	8,250,000	(8,125,000)	-	(8,125,000)
Carmen Copper Corporation	-	-	-	-	-
Filminera Resources Corporation	-	-	-	-	-
Greenstone Resources Corporation	-	-	-	-	-
Johson Gold Mining Corporation	-	-	-	-	-
Lepanto Consolidated Mining Company	-	-	-	-	-
OceanaGold (Philippines), Inc.	-	-	-	-	-
Philex Mining Corporation	45,528,749	-	45,528,749	45,528,749	-
Philsaga Mining Corporation	-	-	-	-	-
TVI Resource Development Philippines, Inc (Canatuan)	17,485,565	-	17,485,565	-	17,485,565
SUBTOTAL	**63,139,314**	**8,250,000**	**54,889,314**	**45,528,749**	**9,360,565**
Nickel					
AAM-Phil Natural Resources Exploration and Development Corporation	-	-	-	-	-
Adnama Mining Resources, Incorporated	-	-	-	-	-
BenguetCorp Nickel Mines, Inc.	-	-	-	-	-

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Cagdianao Mining Corporation	-	-	-	-	-
Carrascal Nickel Corporation	36,676,104	-	36,676,104	-	36,676,104
Citinickel Mines and Development Corporation	20,952,575	1,750,000	19,202,575	-	19,202,575
Hinatuan Mining Corporation	-	-	-	-	-
Libjo Mining Corporation	-	-	-	-	-
LNL Archipelago Minerals, Incorporated	-	-	-	-	-
Marcventures Mining and Development Corporation	25,360,263	-	25,360,263	-	25,360,263
Pacific Nickel Phils., Inc.	-	-	-	-	-
Platinum Group Metals Corporation	119,867,640	-	119,867,640	119,867,640	-
Rio Tuba Nickel Mining Corporation	69,265,638	13,029,935	56,235,703	69,265,638	-
Shuley Mine, Incorporated	-	-	-	-	-
Sinosteel Phils. H. Y. Mining Corporation	-	-	-	-	-
SR Metals, Inc.	45,337,824	18,800,909	26,536,915	-	26,536,915
Taganito Mining Corporation	68,945,873	16,179,788	52,766,085	68,945,873	-
SUBTOTAL	**386,405,917**	**49,760,632**	**336,645,285**	**258,079,151**	**107,775,857**
Other metallic mining entities					
Leyte Iron Sand Mining Corporation	-	-	-	-	-
Ore Asia Mining and Development Corporation	-	-	-	-	-
Philippine Mining Development Corporation	-	-	-	-	-
SUBTOTAL	**-**	**-**	**-**	**-**	**-**
TOTAL - NCIP	**449,545,231**	**58,010,632**	**391,534,599**	**303,607,900**	**117,136,422**
GRAND TOTAL	**13,170,631,700**	**11,464,131,582**	**1,706,500,118**	**10,884,763,212**	**518,391,801**

OIL AND GAS	Per participating entities	Per government agency	Variance pre-reconciliation	Reconciled Amount	Variance-post reconciliation
BIR					
Chevron Malampaya LLC	7,401,620,390	7,406,418,245	(4,797,855)	7,406,418,245	-
Galoc Production Company	328,576,285	103,354,064	225,222,221	328,576,285	-
Nido Production (Galoc) Pty. Ltd. - Philippine Branch	37,922,548	37,922,548	-	37,922,548	-
PNOC-Exploration Corporation	1,168,942,807	1,169,596,385	(653,578)	1,181,730,880	-
Shell Philippines Exploration B.V.	5,205,819,326	6,433,248,146	(1,227,428,820)	6,433,232,605	-
SUBTOTAL	**14,142,881,356**	**15,150,539,388**	**(1,007,658,032)**	**15,387,880,563**	**-**
DOE					
Chevron Malampaya LLC	-	-	-	-	-
Galoc Production Company	1,508,832,331	1,407,240,608	101,591,723	1,407,240,608	-
Nido Production (Galoc) Pty. Ltd. - Philippine Branch	304,378,589	-	304,378,589	-	-
PNOC-Exploration Corporation	-	-	-	-	-
Shell Philippines Exploration B.V.	25,665,579,264	25,648,299,098	17,280,166	25,648,299,097	-
SUBTOTAL	**27,478,790,184**	**27,055,539,706**	**423,250,478**	**27,055,539,705**	
GRAND TOTAL	**41,621,671,540**	**42,206,079,094**	**(584,407,554)**	**42,443,420,268**	**-**

Table 97. **Detailed reconciliation results for each company and in scope revenue streams and other taxes**

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
BIR					
Chromite					
Krominco, Inc.					
Corporate income tax	172,664	-	172,664	-	-
Excise tax on minerals	819,229	827,287	(8,058)	819,229	-
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	-	-	-	-	-
SUBTOTAL	**991,893**	**827,287**	**164,606**	**819,229**	**-**

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Copper / Gold / Silver / Zinc					
Apex Mining Company, Inc.					
Corporate income tax	6,569,467	-	6,569,467	-	6,569,467
Excise tax on minerals	34,578,395	-	34,578,395	-	34,578,395
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	849,300	-	849,300	-	849,300
SUBTOTAL	**41,997,162**	**-**	**41,997,162**	**-**	**41,997,162**
Carmen Copper Corporation					
Corporate income tax	265,236,114	265,236,114	-	265,236,114	-
Excise tax on minerals	276,884,449	276,884,449	-	276,884,449	-
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	222,643,329	34,943,016	187,700,313	34,943,016	-
SUBTOTAL	**764,763,892**	**577,063,579**	**187,700,313**	**577,063,579**	**-**
Filminera Resources Corporation					
Corporate income tax	146,519,053	146,519,053	-	146,519,053	-
Excise tax on minerals	206,410,547	206,410,547	-	206,410,547	-
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	-	-	-	-	-
SUBTOTAL	**352,929,600**	**352,929,600**	**-**	**352,929,600**	**-**
Greenstone Resources Corporation					
Corporate income tax	-	-	-	-	-
Excise tax on minerals	59,234	-	59,234	-	59,234
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	-	-	-	-	-
SUBTOTAL	**59,234**	**-**	**59,234**	**-**	**59,234**

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Johson Gold Mining Corporation					
Corporate income tax	-	-	-	-	-
Excise tax on minerals	-	1	(1)	1	-
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	-	-	-	-	-
SUBTOTAL	**-**	**1**	**(1)**	**1**	**-**
Lepanto Consolidated Mining Company					
Corporate income tax	-	-	-	-	-
Excise tax on minerals	28,540,603	28,540,603	-	28,540,603	-
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	74,400	74,400	-	74,400	-
SUBTOTAL	**28,615,003**	**28,615,003**	**-**	**28,615,003**	**-**
OceanaGold (Philippines), Inc.					
Corporate income tax	738,642	738,642	-	738,642	-
Excise tax on minerals	136,407,793	136,407,793	-	136,407,793	-
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	-	-	-	-	-
SUBTOTAL	**137,146,435**	**137,146,435**	**-**	**137,146,435**	**-**
Philex Mining Corporation					
Corporate income tax	421,036,522	421,036,522	-	-	-
Excise tax on minerals	195,940,015	194,270,931	1,669,084	194,270,931	-
Withholding tax - Foreign shareholder dividends	19,622,111	17,203,219	2,418,892	17,203,219	-
Withholding tax - Royalties to claim owners	62,843,306	62,843,306	-	62,843,306	-
SUBTOTAL	**699,441,954**	**695,353,978**	**4,087,976**	**274,317,456**	**-**
Philsaga Mining Corporation					
Corporate income tax	3,386,637	3,386,637	-	3,386,637	-

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Excise tax on minerals	-	-	-	-	-
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	4,696,153	3,239,669	1,456,484	3,239,669	-
SUBTOTAL	**8,082,790**	**6,626,306**	**1,456,484**	**6,626,306**	**-**
TVI Resource Development Philippines, Inc. (Canatuan)					
Corporate income tax	790,360	790,360	-	790,360	-
Excise tax on minerals	8,139,563	8,139,563	-	8,139,563	-
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	1,260,390	4,102,062	(2,841,672)	4,102,062	-
SUBTOTAL	**10,190,313**	**13,031,985**	**(2,841,672)**	**13,031,985**	**-**
Nickel					
AAM-Phil Natural Resources Exploration and Development Corporation					
Corporate income tax	6,617,115	6,617,115	-	6,617,115	-
Excise tax on minerals	20,039,727	-	20,039,727	-	20,039,727
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	-	-	-	-	-
SUBTOTAL	**26,656,842**	**6,617,115**	**20,039,727**	**6,617,115**	**20,039,727**
Adnama Mining Resources, Incorporated					
Corporate income tax	8,446,940	8,446,940	-	8,446,940	-
Excise tax on minerals	80,822,255	51,028,903	29,793,352	-	29,793,352
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	-	-	-	-	-
SUBTOTAL	**89,269,195**	**59,475,843**	**29,793,352**	**8,446,940**	**29,793,352**

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
BenguetCorp Nickel Mines, Inc.					
Corporate income tax	60,502,840	60,502,840	-	60,502,840	-
Excise tax on minerals	39,664,169	30,906,418	8,757,751	37,372,049	-
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	-	-	-	-	-
SUBTOTAL	**100,167,009**	**91,409,258**	**8,757,751**	**97,874,889**	**-**
Cagdianao Mining Corporation					
Corporate income tax	582,087,640	605,457,678	(23,370,038)	605,457,678	-
Excise tax on minerals	71,909,474	71,909,474	-	71,909,474	-
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	52,683,177	52,683,177	-	52,683,177	-
SUBTOTAL	**706,680,291**	**730,050,329**	**(23,370,038)**	**730,050,329**	**-**
Carrascal Nickel Corporation					
Corporate income tax	557,065	557,065	-	557,065	-
Excise tax on minerals	104,302,665	104,302,665	-	104,302,665	-
Withholding tax - Foreign shareholder dividends	100,800,000	100,800,000	-	-	-
Withholding tax - Royalties to claim owners	7,335,220	7,335,221	(1)	7,335,221	-
SUBTOTAL	**212,994,950**	**212,994,951**	**(1)**	**112,194,951**	**-**
Citinickel Mines and Development Corporation					
Corporate income tax	242,712	-	242,712	-	242,712
Excise tax on minerals	70,971,039	-	70,971,039	-	70,971,039
Withholding tax - Foreign shareholder dividends	34,553,916	-	34,553,916	-	34,553,916
Withholding tax - Royalties to claim owners	-	-	-	-	-
SUBTOTAL	**105,767,667**	**-**	**105,767,667**	**-**	**105,767,667**

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Hinatuan Mining Corporation					
Corporate income tax	736,995,061	736,995,061	-	736,995,061	-
Excise tax on minerals	101,034,377	101,034,377	-	101,034,377	-
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	-	-	-	-	-
SUBTOTAL	**838,029,438**	**838,029,438**	**-**	**838,029,438**	**-**
Libjo Mining Corporation					
Corporate income tax	-	-	-	-	-
Excise tax on minerals	30,162,966	-	30,162,966	-	30,162,966
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	13,072,145	-	13,072,145	-	13,072,145
SUBTOTAL	**43,235,111**	**-**	**43,235,111**	**-**	**43,235,111**
LNL Archipelago Minerals, Incorporated					
Corporate income tax	66,328,466	48,059,545	18,268,921	66,328,466	-
Excise tax on minerals	26,293,521	24,440,021	1,853,500	24,440,021	-
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	10,362,997	-	10,362,997	10,362,997	-
SUBTOTAL	**102,984,984**	**72,499,566**	**30,485,418**	**101,131,484**	**-**
Marcventures Mining and Development Corporation					
Corporate income tax	-	-	-	-	-
Excise tax on minerals	48,305,264	48,896,746	(591,482)	48,896,746	-
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	-	-	-	-	-
SUBTOTAL	**48,305,264**	**48,896,746**	**(591,482)**	**48,896,746**	**-**

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Pacific Nickel Phils., Inc.					
Corporate income tax	-	8,612	(8,612)	8,612	-
Excise tax on minerals	-	-	-	-	-
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	-	-	-	-	-
SUBTOTAL	**-**	**8,612**	**(8,612)**	**8,612**	**-**
Platinum Group Metals Corporation					
Corporate income tax	326,489	326,489	-	326,489	-
Excise tax on minerals	239,735,279	239,735,278	1	239,735,278	-
Withholding tax - Foreign shareholder dividends	562,242,930	55,359,708	506,883,222	55,359,708	-
Withholding tax - Royalties to claim owners	-	-	-	-	-
SUBTOTAL	**802,304,698**	**295,421,475**	**506,883,223**	**295,421,475**	**-**
Rio Tuba Nickel Mining Corporation					
Corporate income tax	1,287,083,962	1,287,082,163	1,799	1,287,082,163	-
Excise tax on minerals	138,531,277	107,714,867	30,816,410	107,714,867	-
Withholding tax - Foreign shareholder dividends	288,310,548	288,310,548	-	288,310,548	-
Withholding tax - Royalties to claim owners	-	-	-	-	-
SUBTOTAL	**1,713,925,787**	**1,683,107,578**	**30,818,209**	**1,683,107,578**	**-**
Shuley Mine, Incorporated					
Corporate income tax	198,766,250	198,766,250	-	198,766,250	-
Excise tax on minerals	42,745,544	42,745,544	-	42,745,544	-
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	-	-	-	-	-
SUBTOTAL	**241,511,794**	**241,511,794**	**-**	**241,511,794**	**-**

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Sinosteel Phils. H. Y. Mining Corporation					
Corporate income tax	515,276	515,276	-	515,276	-
Excise tax on minerals	1,001,353	-	1,001,353	1,001,353	-
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	-	-	-	-	-
SUBTOTAL	**1,516,629**	**515,276**	**1,001,353**	**1,516,629**	**-**
SR Metals, Inc.					
Corporate income tax	193,643,057	189,915,345	3,727,712	189,915,345	-
Excise tax on minerals	90,675,649	-	90,675,649	-	90,675,649
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	-	-	-	-	-
SUBTOTAL	**284,318,706**	**189,915,345**	**94,403,361**	**189,915,345**	**90,675,649**
Taganito Mining Corporation					
Corporate income tax	1,623,116,589	1,621,737,550	1,379,039	1,623,116,589	-
Excise tax on minerals	169,579,547	169,579,547	-	169,579,547	-
Withholding tax - Foreign shareholder dividends	75,075,000	75,075,000	-	75,075,000	-
Withholding tax - Royalties to claim owners	17,236,468	17,236,468	-	17,236,468	-
SUBTOTAL	**1,885,007,604**	**1,883,628,565**	**1,379,039**	**1,885,007,604**	**-**
Other metallic mining entities					
Leyte Ironsand Mining Corporation					
Corporate income tax	994,582	1,897,191	(902,609)	1,897,191	-
Excise tax on minerals	261,280	261,280	-	261,280	-
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	960,718	-	960,718	-	960,718

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
SUBTOTAL	**2,216,580**	**2,158,471**	**58,109**	**2,158,471**	**960,718**
Ore Asia Mining and Development Corporation					
Corporate income tax	251,743	125,264	126,479	125,264	-
Excise tax on minerals	2,711,022	2,711,022	-	-	
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	-	-	-	-	-
SUBTOTAL	**2,962,765**	**2,836,286**	**126,479**	**125,264**	**-**
Philippine Mining Development Corporation					
Corporate income tax	27,147,402	27,147,402	-	27,147,402	-
Excise tax on minerals	-	-	-	-	-
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	-	-	-	-	-
SUBTOTAL	**27,147,402**	**27,147,402**	**-**	**27,147,402**	**-**
TOTAL - BIR	**9,279,220,992**	**8,197,818,224**	**1,081,402,768**	**7,659,711,660**	**332,528,620**
BOC					
Chromite					
Krominco, Inc.					
Customs duties	-	-	-	-	-
VAT on imported materials and equipment	1,483,618	1,483,618	-	1,483,618	-
SUBTOTAL	**1,483,618**	**1,483,618**	**-**	**1,483,618**	**-**
Copper / Gold / Silver / Zinc					
Apex Mining Company, Inc.					
Customs duties	7,023,336	7,562,184	(538,848)	7,562,184	-
VAT on imported materials and equipment	33,312,136	35,779,618	(2,467,482)	35,237,335	-
SUBTOTAL	**40,335,472**	**43,341,802**	**(3,006,330)**	**42,799,519**	**-**
Carmen Copper Corporation					
Customs duties	18,178,936	18,217,717	(38,781)	18,173,228	(38,781)
VAT on imported materials and equipment	162,492,908	162,479,436	13,472	162,479,436	13,472
SUBTOTAL	**180,671,844**	**180,697,153**	**(25,309)**	**180,652,664**	**(25,309)**

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Filminera Resources Corporation					
Customs duties	-	-	-	-	-
VAT on imported materials and equipment	-	-	-	-	-
SUBTOTAL	**-**	**-**	**-**	**-**	**-**
Greenstone Resources Corporation					
Customs duties	209,886	146,303	63,583	146,303	-
VAT on imported materials and equipment	5,438,447	5,428,570	9,877	5,428,570	-
SUBTOTAL	**5,648,333**	**5,574,873**	**73,460**	**5,574,873**	**-**
Johson Gold Mining Corporation					
Customs duties	-	-	-	-	-
VAT on imported materials and equipment	-	-	-	-	-
SUBTOTAL	**-**	**-**	**-**	**-**	**-**
Lepanto Consolidated Mining Company					
Customs duties	4,782,925	4,773,329	9,596	4,773,329	-
VAT on imported materials and equipment	26,191,010	26,502,063	(311,053)	26,502,063	-
SUBTOTAL	**30,973,935**	**31,275,392**	**(301,457)**	**31,275,392**	**-**
OceanaGold (Philippines), Inc.					
Customs duties	31,133,121	29,806,204	1,326,917	29,550,969	1,326,917
VAT on imported materials and equipment	101,893,802	102,993,016	(1,099,214)	100,494,444	(1,099,214)
SUBTOTAL	**133,026,923**	**132,799,220**	**227,703**	**130,045,413**	**227,703**
Philex Mining Corporation					
Customs duties	20,415,657	30,158,893	(9,743,236)	19,998,468	(9,743,236)
VAT on imported materials and equipment	92,447,734	103,784,435	(11,336,701)	89,118,154	(11,336,701)
SUBTOTAL	**112,863,391**	**133,943,328**	**(21,079,937)**	**109,116,622**	**(21,079,937)**
Philsaga Mining Corporation					
Customs duties	34,856,843	6,030,098	28,826,745	-	28,826,745
VAT on imported materials and equipment	31,551,624	35,824,449	(4,272,825)	27,980,349	(4,272,846)
SUBTOTAL	**66,408,467**	**41,854,547**	**24,553,920**	**27,980,349**	**24,553,899**
TVI Resource Development Philippines, Inc. (Canatuan)					
Customs duties	4,988	23,806	(18,818)	-	(18,818)

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
VAT on imported materials and equipment	62,056	626,473	(564,417)	-	(564,417)
SUBTOTAL	**67,044**	**650,279**	**(583,235)**	**-**	**(583,235)**
Nickel					
AAM-Phil Natural Resources Exploration and Development Corporation					
Customs duties	-	-	-	-	-
VAT on imported materials and equipment	-	-	-	-	-
SUBTOTAL	**-**	**-**	**-**	**-**	**-**
Adnama Mining Resources, Incorporated					
Customs duties	-	-	-	-	-
VAT on imported materials and equipment	-	949,456	(949,456)	-	(949,456)
SUBTOTAL	**-**	**949,456**	**(949,456)**	**-**	**(949,456)**
BenguetCorp Nickel Mines, Inc.					
Customs duties	-	-	-	-	-
VAT on imported materials and equipment	-	-	-	-	-
SUBTOTAL	**-**	**-**	**-**	**-**	**-**
Cagdianao Mining Corporation					
Customs duties	1,414,558	1,414,558	-	1,414,558	-
VAT on imported materials and equipment	7,786,083	8,377,807	(591,724)	8,377,807	-
SUBTOTAL	**9,200,641**	**9,792,365**	**(591,724)**	**9,792,365**	**-**
Carrascal Nickel Corporation					
Customs duties	6,825	6,825	-	6,825	-
VAT on imported materials and equipment	26,732	26,732	-	26,732	-
SUBTOTAL	**33,557**	**33,557**	**-**	**33,557**	**-**
Citinickel Mines and Development Corporation					
Customs duties	-	-	-	-	-
VAT on imported materials and equipment	-	-	-	-	-
SUBTOTAL	**-**	**-**	**-**	**-**	**-**
Hinatuan Mining Corporation					
Customs duties	831,231	838,113	(6,882)	838,113	-
VAT on imported materials and equipment	8,356,763	8,356,763	-	8,356,763	-
SUBTOTAL	**9,187,994**	**9,194,876**	**(6,882)**	**9,194,876**	**-**

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Libjo Mining Corporation					
Customs duties	-	-	-	-	-
VAT on imported materials and equipment	-	-	-	-	-
SUBTOTAL	**-**	**-**	**-**	**-**	**-**
LNL Archipelago Minerals, Incorporated					
Customs duties	-	-	-	-	-
VAT on imported materials and equipment	-	-	-	-	-
SUBTOTAL	**-**	**-**	**-**	**-**	**-**
Marcventures Mining and Development Corporation					
Customs duties	-	-	-	-	-
VAT on imported materials and equipment	-	-	-	-	-
SUBTOTAL	**-**	**-**	**-**	**-**	**-**
Pacific Nickel Phils., Inc.					
Customs duties	-	-	-	-	-
VAT on imported materials and equipment	-	-	-	-	-
SUBTOTAL	**-**	**-**	**-**	**-**	**-**
Platinum Group Metals Corporation					
Customs duties	-	-	-	-	-
VAT on imported materials and equipment	-	-	-	-	-
SUBTOTAL	**-**	**-**	**-**	**-**	**-**
Rio Tuba Nickel Mining Corporation					
Customs duties	3,910,152	3,899,380	10,772	3,899,380	-
VAT on imported materials and equipment	10,465,807	10,490,763	(24,956)	10,490,763	-
SUBTOTAL	**14,375,959**	**14,390,143**	**(14,184)**	**14,390,143**	**-**
Shuley Mine, Incorporated					
Customs duties	-	-	-	-	-
VAT on imported materials and equipment	-	-	-	-	-
SUBTOTAL	**-**	**-**	**-**	**-**	**-**

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Sinosteel Phils. H. Y. Mining Corporation					
Customs duties	-	-	-	-	-
VAT on imported materials and equipment	-	-	-	-	-
SUBTOTAL	**-**	**-**	**-**	**-**	**-**
SR Metals, Inc.					
Customs duties	-	479,787	(479,787)	-	(479,787)
VAT on imported materials and equipment	-	1,590,712	(1,590,712)	-	(1,590,712)
SUBTOTAL	**-**	**2,070,499**	**(2,070,499)**	**-**	**(2,070,499)**
Taganito Mining Corporation					
Customs duties	738,786	742,187	(3,401)	742,187	-
VAT on imported materials and equipment	7,368,279	7,578,888	(210,609)	7,578,888	-
SUBTOTAL	**8,107,065**	**8,321,075**	**(214,010)**	**8,321,075**	**-**
Other metallic mining entities					
Leyte Ironsand Mining Corporation					
Customs duties	-	14,940	(14,940)	14,940	-
VAT on imported materials and equipment	-	169,232	(169,232)	169,232	-
SUBTOTAL	**-**	**184,172**	**(184,172)**	**184,172**	**-**
Ore Asia Mining and Development Corporation					
Customs duties	255,886	258,332	(2,446)	-	(2,446)
VAT on imported materials and equipment	3,235,773	3,247,531	(11,758)	-	(11,758)
SUBTOTAL	**3,491,659**	**3,505,863**	**(14,204)**	**-**	**(14,204)**
Philippine Mining Development Corporation					
Customs duties	-	-	-	-	-
VAT on imported materials and equipment	-	-	-	-	-
SUBTOTAL	**-**	**-**	**-**	**-**	**-**
TOTAL - BOC	**615,875,902**	**620,062,218**	**(4,186,316)**	**570,844,638**	**58,962**

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
LGU					
Chromite					
Krominco, Inc.					
Local business tax (paid either in mine site or head office)	2,271,868	2,142,938	128,930	2,271,868	-
Real property tax - Basic	90,625	19,376	71,249	90,625	-
Real property tax - Special Education Fund (SEF)	90,625	19,376	71,249	90,625	-
SUBTOTAL	**2,453,118**	**2,181,690**	**271,428**	**2,453,118**	**-**
Copper / Gold / Silver / Zinc					
Apex Mining Company, Inc.					
Local business tax (paid either in mine site or head office)	31,290,422	29,527,835	1,762,587	29,527,335	-
Real property tax - Basic	1,084,649	1,111,500	(26,851)	1,111,500	-
Real property tax - Special Education Fund (SEF)	1,084,649	1,098,074	(13,425)	1,098,074	-
SUBTOTAL	**33,459,720**	**31,737,409**	**1,722,311**	**31,736,909**	**-**
Carmen Copper Corporation					
Local business tax (paid either in mine site or head office)	76,549,530	38,263,531	38,285,999	76,527,061	-
Real property tax - Basic	13,143,804	8,912,336	4,231,468	2,106,344	-
Real property tax - Special Education Fund (SEF)	-	4,456,168	(4,456,168)	1,053,175	-
SUBTOTAL	**89,693,334**	**51,632,035**	**38,061,299**	**79,686,580**	**-**
Filminera Resources Corporation					
Local business tax (paid either in mine site or head office)	26,029,575	29,592,617	(3,563,042)	26,029,575	-
Real property tax - Basic	13,162,217	17,385,094	(4,222,877)	13,162,217	-
Real property tax - Special Education Fund (SEF)	13,162,217	19,194,898	(6,032,681)	13,162,217	-
SUBTOTAL	**52,354,009**	**66,172,609**	**(13,818,600)**	**52,354,009**	**-**

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Greenstone Resources Corporation					
Local business tax (paid either in mine site or head office)	-	2,079,418	(2,079,418)	3,150,004	-
Real property tax - Basic	442,461	376,657	65,804	-	65,804
Real property tax - Special Education Fund (SEF)	442,461	384,949	57,512	-	57,512
SUBTOTAL	**884,922**	**2,841,024**	**(1,956,102)**	**3,150,004**	**123,316**
Johson Gold Mining Corporation					
Local business tax (paid either in mine site or head office)	11,853	1,650	10,203	-	10,203
Real property tax - Basic	161	161	-	161	-
Real property tax - Special Education Fund (SEF)	161	161	-	161	-
SUBTOTAL	**12,175**	**1,972**	**10,203**	**322**	**10,203**
Lepanto Consolidated Mining Company					
Local business tax (paid either in mine site or head office)	2,939,976	4,500,176	(1,560,200)	2,923,901	-
Real property tax - Basic	3,090,373	3,058,920	31,453	3,058,920	-
Real property tax - Special Education Fund (SEF)	3,074,686	3,058,920	15,766	3,058,920	-
SUBTOTAL	**9,105,035**	**10,618,016**	**(1,512,981)**	**9,041,741**	**-**
OceanaGold (Philippines), Inc.					
Local business tax (paid either in mine site or head office)	-	-	-	-	-
Real property tax - Basic	33,353,319	-	33,353,319	33,353,319	-
Real property tax - Special Education Fund (SEF)	-	-	-	-	-
SUBTOTAL	**33,353,319**	**-**	**33,353,319**	**33,353,319**	**-**

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Philex Mining Corporation					
Local business tax (paid either in mine site or head office)	159,583,801	83,206,029	76,377,772	7,780,524	-
Real property tax - Basic	4,962,845	5,958,603	(995,758)	4,946,065	-
Real property tax - Special Education Fund (SEF)	4,517,448	7,121,876	(2,604,428)	4,459,658	-
SUBTOTAL	**169,064,094**	**96,286,508**	**72,777,586**	**17,186,247**	**-**
Philsaga Mining Corporation					
Local business tax (paid either in mine site or head office)	15,977,912	-	15,977,912	-	15,977,912
Real property tax - Basic	15,089,642	-	15,089,642	-	15,089,642
Real property tax - Special Education Fund (SEF)	-	-	-	-	-
SUBTOTAL	**31,067,554**	**-**	**31,067,554**	**-**	**31,067,554**
TVI Resource Development Philippines, Inc. (Canatuan)					
Local business tax (paid either in mine site or head office)	1,737,471	-	1,737,471	-	1,737,471
Real property tax - Basic	-	-	-	-	-
Real property tax - Special Education Fund (SEF)	-	-	-	-	-
SUBTOTAL	**1,737,471**	**-**	**1,737,471**	**-**	**1,737,471**
Nickel					
AAM-Phil Natural Resources Exploration and Development Corporation					
Local business tax (paid either in mine site or head office)	8,373,694	3,897,585	4,476,109	-	4,476,109
Real property tax - Basic	21,916	11,239	10,677	-	10,677
Real property tax - Special Education Fund (SEF)	21,916	11,239	10,677	-	10,677
SUBTOTAL	**8,417,526**	**3,920,063**	**4,497,463**	**-**	**4,497,463**

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Adnama Mining Resources Incorporated					
Local business tax (paid either in mine site or head office)	4,709,201	3,278,194	1,431,007	-	1,431,007
Real property tax - Basic	473,679	-	473,679	-	473,679
Real property tax - Special Education Fund (SEF)	-	-	-	-	-
SUBTOTAL	**5,182,880**	**3,278,194**	**1,904,686**	**-**	**1,904,686**
BenguetCorp Nickel Mines, Inc.					
Local business tax (paid either in mine site or head office)	377,079	-	377,079	14,288	-
Real property tax - Basic	24,300	-	24,300	277,914	-
Real property tax - Special Education Fund (SEF)	-	-	-	-	-
SUBTOTAL	**401,379**	**-**	**401,379**	**292,202**	**-**
Cagdianao Mining Corporation					
Local business tax (paid either in mine site or head office)	5,849,967	5,767,105	82,862	5,849,967	-
Real property tax - Basic	191,735	183,493	8,242	191,735	-
Real property tax - Special Education Fund (SEF)	191,735	183,493	8,242	191,735	-
SUBTOTAL	**6,233,437**	**6,134,091**	**99,346**	**6,233,437**	**-**
Carrascal Nickel Corporation					
Local business tax (paid either in mine site or head office)	29,558,226	4,405,390	25,152,836	4,405,390	-
Real property tax - Basic	505,063	154,536	350,527	-	350,527
Real property tax - Special Education Fund (SEF)	-	154,536	(154,536)	-	(154,536)
SUBTOTAL	**30,063,289**	**4,714,462**	**25,348,827**	**4,405,390**	**195,991**

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Citinickel Mines and Development Corporation					
Local business tax (paid either in mine site or head office)	3,995,852	1,710,000	2,285,852	-	2,285,852
Real property tax - Basic	1,333,539	552,508	781,031	-	781,031
Real property tax - Special Education Fund (SEF)	-	552,508	(552,508)	-	(552,508)
SUBTOTAL	**5,329,391**	**2,815,016**	**2,514,375**	**-**	**2,514,375**
Hinatuan Mining Corporation					
Local business tax (paid either in mine site or head office)	24,593,384	58,413,911	(33,820,527)	24,593,384	-
Real property tax - Basic	66,025	80,539	(14,514)	54,693	-
Real property tax - Special Education Fund (SEF)	57,440	80,539	(23,099)	49,885	-
SUBTOTAL	**24,716,849**	**58,574,989**	**(33,858,140)**	**24,697,962**	**-**
Libjo Mining Corporation					
Local business tax (paid either in mine site or head office)	6,874	3,000	3,874	-	3,874
Real property tax - Basic	59,208	-	59,208	59,208	-
Real property tax - Special Education Fund (SEF)	59,208	-	59,208	59,208	-
SUBTOTAL	**125,290**	**3,000**	**122,290**	**118,416**	**3,874**
LNL Archipelago Minerals, Incorporated					
Local business tax (paid either in mine site or head office)	1,577	-	1,577	1,577	-
Real property tax - Basic	-	-	-	-	-
Real property tax - Special Education Fund (SEF)	-	-	-	-	-
SUBTOTAL	**1,577**	**-**	**1,577**	**1,577**	**-**
Marcventures Mining and Development Corporation					
Local business tax (paid either in mine site or head office)	1,895,807	2,000,000	(104,193)	-	(104,193)
Real property tax - Basic	662,835	172,420	490,415	-	490,415
Real property tax - Special Education Fund (SEF)	-	172,420	(172,420)	-	(172,420)
SUBTOTAL	**2,558,642**	**2,344,840**	**213,802**	**-**	**213,802**

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Pacific Nickel Phils., Inc.					
Local business tax (paid either in mine site or head office)	129,527	37,500	92,027	87,626	-
Real property tax - Basic	3,420	1,071,701	(1,068,281)	-	(1,068,281)
Real property tax - Special Education Fund (SEF)	-	714,467	(714,467)	-	(714,467)
SUBTOTAL	**132,947**	**1,823,668**	**(1,690,721)**	**87,626**	**(1,782,748)**
Platinum Group Metals Corporation					
Local business tax (paid either in mine site or head office)	7,002,200	7,000,000	2,200	7,000,000	2,200
Real property tax - Basic	1,472,726	-	1,472,726	-	1,472,726
Real property tax - Special Education Fund (SEF)	-	-	-	-	-
SUBTOTAL	**8,474,926**	**7,000,000**	**1,474,926**	**7,000,000**	**1,474,926**
Rio Tuba Nickel Mining Corporation					
Local business tax (paid either in mine site or head office)	14,237,264	13,624,129	613,135	14,237,264	-
Real property tax - Basic	3,624,954	3,201,095	423,859	3,624,954	-
Real property tax - Special Education Fund (SEF)	3,595,445	3,201,095	394,350	3,595,445	-
SUBTOTAL	**21,457,663**	**20,026,319**	**1,431,344**	**21,457,663**	**-**
Shuley Mine Incorporated					
Local business tax (paid either in mine site or head office)	2,320,713	433	2,320,280		2,320,280
Real property tax - Basic	-	-	-	-	-
Real property tax - Special Education Fund (SEF)	-	-	-	-	-
SUBTOTAL	**2,320,713**	**433**	**2,320,280**	**-**	**2,320,280**

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Sinosteel Phils. H. Y. Mining Corporation					
Local business tax (paid either in mine site or head office)	2,356,084	2,356,084	-	2,356,084	-
Real property tax - Basic	29,093	29,093	-	29,093	-
Real property tax - Special Education Fund (SEF)	29,093	29,093	-	29,093	-
SUBTOTAL	**2,414,270**	**2,414,270**	**-**	**2,414,270**	**-**
SR Metals, Inc.					
Local business tax (paid either in mine site or head office)	25,618,287	13,600,000	12,018,287	-	12,018,287
Real property tax - Basic	383,322	31,914	351,408	-	351,408
Real property tax - Special Education Fund (SEF)	-	31,914	(31,914)	-	(31,914)
SUBTOTAL	**26,001,609**	**13,663,828**	**12,337,781**	**-**	**12,337,781**
Taganito Mining Corporation					
Local business tax (paid either in mine site or head office)	23,490,768	45,573,569	(22,082,801)	23,490,768	-
Real property tax - Basic	294,178	415,910	(121,732)	294,178	-
Real property tax - Special Education Fund (SEF)	294,178	415,910	(121,732)	294,178	-
SUBTOTAL	**24,079,124**	**46,405,389**	**(22,326,265)**	**24,079,124**	**-**
Other metallic mining entities					
Leyte Ironsand Mining Corporation					
Local business tax (paid either in mine site or head office)	200,000	201,050	(1,050)	-	(1,050)
Real property tax - Basic	377	-	377	-	377
Real property tax - Special Education Fund (SEF)	377	-	377	-	377
SUBTOTAL	**200,754**	**201,050**	**(296)**	**-**	**(296)**

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Ore Asia Mining and Development Corporation					
Local business tax (paid either in mine site or head office)	568,697	568,697	-	568,697	-
Real property tax - Basic	-	-	-	-	-
Real property tax - Special Education Fund (SEF)	-	-	-	-	-
SUBTOTAL	**568,697**	**568,697**	**-**	**568,697**	**-**
Philippine Mining Development Corporation					
Local business tax (paid either in mine site or head office)	371,121	-	371,121	371,121	-
Real property tax - Basic	93,072	-	93,072	93,072	-
Real property tax - Special Education Fund (SEF)	-	-	-	-	-
SUBTOTAL	**464,193**	**-**	**464,193**	**464,193**	**-**
TOTAL - LGU	**592,329,907**	**435,359,572**	**156,970,335**	**320,782,806**	**56,618,678**
MGB					
Chromite					
Krominco, Inc.					
Royalty on mineral reservation	2,042,039	2,621,927	(579,888)	2,042,039	(579,888)
Copper / Gold / Silver / Zinc					
Apex Mining Company, Inc.					
Royalty on mineral reservation	-	-	-	-	-
Carmen Copper Corporation					
Royalty on mineral reservation	-	-	-	-	-
Filminera Resources Corporation					
Royalty on mineral reservation	-	-	-	-	-
Greenstone Resources Corporation					
Royalty on mineral reservation	-	-	-	-	-
Johson Gold Mining Corporation					
Royalty on mineral reservation	-	-	-	-	-
Lepanto Consolidated Mining Company					
Royalty on mineral reservation	-	-	-	-	-

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
OceanaGold (Philippines), Inc.					
Royalty on mineral reservation	-	-	-	-	-
Philex Mining Corporation					
Royalty on mineral reservation	-	-	-	-	-
Philsaga Mining Corporation					
Royalty on mineral reservation	-	-	-	-	-
TVI Resource Development Philippines, Inc. (Canatuan)					
Royalty on mineral reservation	-	-	-	-	-
	-	-	-	-	-
Nickel					
AAM-Phil Natural Resources Exploration and Development Corporation					
Royalty on mineral reservation	50,099,318	52,323,067	(2,223,749)	48,111,912	(2,223,749)
Adnama Mining Resources, Incorporated					
Royalty on mineral reservation	205,224,842	123,359,852	81,864,990	123,359,852	-
BenguetCorp Nickel Mines, Inc.					
Local business tax (paid either in mine site or head office)	99,160,423	96,660,846	2,499,577	96,660,846	2,499,577
Cagdianao Mining Corporation					
Royalty on mineral reservation	179,773,684	179,596,791	176,893	179,773,684	-
Carrascal Nickel Corporation					
Royalty on mineral reservation	257,662,770	257,662,770	-	257,662,770	-
Citinickel Mines and Development Corporation					
Royalty on mineral reservation	1,528,692	-	1,528,692	-	1,528,692
Hinatuan Mining Corporation					
Royalty on mineral reservation	252,585,943	266,113,241	(13,527,298)	266,113,241	-
Libjo Mining Corporation					
Royalty on mineral reservation	49,554,338	58,011,628	(8,457,290)	53,260,137	(8,457,291)
LNL Archipelago Minerals, Incorporated					
Royalty on mineral reservation	-	-	-	-	-

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Marcventures Mining and Development Corporation					
Royalty on mineral reservation	-	-	-	-	-
Pacific Nickel Phils., Inc.					
Royalty on mineral reservation	-	-	-	-	-
Platinum Group Metals Corporation					
Royalty on mineral reservation	599,338,240	583,259,071	16,079,169	573,945,987	16,079,169
Rio Tuba Nickel Mining Corporation					
Royalty on mineral reservation	-	-	-	-	-
Shuley Mine, Incorporated					
Royalty on mineral reservation	107,803,639	104,601,030	3,202,609	-	3,202,609
Sinosteel Phils. H. Y. Mining Corporation					
Royalty on mineral reservation	4,936,872	4,936,872	-	4,936,872	-
Taganito Mining Corporation					
Royalty on mineral reservation	423,948,868	423,733,841	215,027	423,948,868	-
SUBTOTAL	**2,231,617,629**	**2,150,259,009**	**81,358,620**	**2,027,774,169**	**12,629,007**
Other metallic mining entities					
Leyte Iron Sand Mining Corporation					
Royalty on mineral reservation	-	-	-	-	-
Ore Asia Mining and Development Corporation					
Royalty on mineral reservation	-	-	-	-	-
Philippine Mining Development Corporation					
Royalty on mineral reservation	-	-	-	-	-
TOTAL - MGB	**2,233,659,668**	**2,152,880,936**	**80,778,732**	**2,029,816,208**	**12,049,119**
NCIP					
Chromite					
Krominco, Inc.					
Royalty for IPs	-	-	-	-	-
Copper / Gold / Silver / Zinc					
Apex Mining Company, Inc.					
Royalty for IPs	125,000	8,250,000	(8,125,000)	-	(8,125,000)
Carmen Copper Corporation					

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Royalty for IPs	-	-	-	-	-
Filminera Resources Corporation					
Royalty for IPs	-	-	-	-	-
Greenstone Resources Corporation					
Royalty for IPs	-	-	-	-	-
Johson Gold Mining Corporation					
Royalty for IPs	-	-	-	-	-
Lepanto Consolidated Mining Company					
Royalty for IPs	-	-	-	-	-
OceanaGold (Philippines), Inc.					
Royalty for IPs	-	-	-	-	-
Philex Mining Corporation					
Royalty for IPs	45,528,749	-	45,528,749	45,528,749	-
Philsaga Mining Corporation					
Royalty for IPs	-	-	-	-	-
TVI Resource Development Philippines, Inc. (Canatuan)					
Royalty for IPs	17,485,565	-	17,485,565	-	17,485,565
SUBTOTAL	**63,139,314**	**8,250,000**	**54,889,314**	**45,528,749**	**9,360,565**
Nickel					
AAM-Phil Natural Resources Exploration and Development Corporation					
Royalty for IPs	-	-	-	-	-
Adnama Mining Resources, Incorporated					
Royalty for IPs	-	-	-	-	-
BenguetCorp Nickel Mines, Inc.					
Royalty for IPs	-	-	-	-	-
Cagdianao Mining Corporation					
Royalty for IPs	-	-	-	-	-
Carrascal Nickel Corporation					
Royalty for IPs	36,676,104	-	36,676,104	-	36,676,104
Citinickel Mines and Development Corporation					
Royalty for IPs	20,952,575	1,750,000	19,202,575	-	19,202,575
Hinatuan Mining Corporation					
Royalty for IPs	-	-	-	-	-
Libjo Mining Corporation					
Royalty for IPs	-	-	-	-	-
LNL Archipelago Minerals, Incorporated					
Royalty for IPs	-	-	-	-	-
Marcventures Mining and Development Corporation					
Royalty for IPs	25,360,263	-	25,360,263	-	25,360,263
Pacific Nickel Phils., Inc.					
Royalty for IPs	-	-	-	-	-
Platinum Group Metals Corporation					
Royalty for IPs	119,867,640	-	119,867,640	119,867,640	-
Rio Tuba Nickel Mining Corporation					
Royalty for IPs	69,265,638	13,029,935	56,235,703	69,265,638	-
Shuley Mine, Incorporated					
Royalty for IPs	-	-	-	-	-

MINING	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Sinosteel Phils. H. Y. Mining Corporation					
Royalty for IPs	-	-	-	-	-
SR Metals, Inc.					
Royalty for IPs	45,337,824	18,800,909	26,536,915	-	26,536,915
Taganito Mining Corporation					
Royalty for IPs	68,945,873	16,179,788	52,766,085	68,945,873	-
SUBTOTAL	**386,405,917**	**49,760,632**	**336,645,285**	**258,079,151**	**107,775,857**
TOTAL - NCIP	**449,545,231**	**58,010,632**	**391,534,599**	**303,607,900**	**117,136,422**
GRAND TOTAL	**13,170,631,700**	**11,464,131,582**	**1,706,500,118**	**10,884,763,212**	**518,391,801**

	Per participating entity	Per government agency	Variance pre-reconcilation	Reconciled amount	Variance post-reconciliation
BIR					
Chevron Malampaya LLC					
Corporate income tax	5,242,070,623	5,246,868,478	(4,797,855)	5,246,868,478	-
Withholding tax - Profit remittance to principal	2,159,549,767	2,159,549,767	-	2,159,549,767	-
SUBTOTAL	**7,401,620,390**	**7,406,418,245**	**(4,797,855)**	**7,406,418,245**	**-**
Galoc Production Company					
Corporate income tax	328,576,285	103,354,064	225,222,221	328,576,285	-
Withholding tax - Profit remittance to principal	-	-	-	-	-
SUBTOTAL	**328,576,285**	**103,354,064**	**225,222,221**	**328,576,285**	**-**
Nido Production (Galoc) Pty. Ltd. - Philippine Branch					
Corporate income tax	37,922,548	37,922,548	-	37,922,548	-
Withholding tax - Profit remittance to principal	-	-	-	-	-
SUBTOTAL	**37,922,548**	**37,922,548**	**-**	**37,922,548**	**-**
PNOC-Exploration Corporation					
Corporate income tax	1,168,942,807	1,169,596,385	(653,578)	1,181,730,880	-
Withholding tax - Profit remittance to principal	-	-	-	-	-
SUBTOTAL	**1,168,942,807**	**1,169,596,385**	**(653,578)**	**1,181,730,880**	**-**
Shell Philippines Exploration B.V.					
Corporate income tax	4,134,025,196	5,279,514,524	(1,145,489,328)	5,279,498,983	-
Withholding tax - Profit remittance to principal	1,071,794,130	1,153,733,622	(81,939,492)	1,153,733,622	-
SUBTOTAL	**5,205,819,326**	**6,433,248,146**	**(1,227,428,820)**	**6,433,232,605**	**-**
TOTAL - BIR	**14,142,881,356**	**15,150,539,388**	**(1,007,658,032)**	**15,387,880,563**	

	Per participating entity	Per government agency	Variance pre-reconcilation	Reconciled amount	Variance post-reconciliation
DOE					
Chevron Malampaya LLC					
Government share from oil and gas production	-	-	-	-	-
Galoc Production Company					
Government share from oil and gas production	1,508,832,331	1,407,240,608	101,591,723	1,407,240,608	-
Nido Production (Galoc) Pty. Ltd. - Philippine Branch					
Government share from oil and gas production	304,378,589	-	304,378,589	-	-
PNOC-Exploration Corporation					
Government share from oil and gas production	-	-	-	-	-
Shell Philippines Exploration B.V.					
Government share from oil and gas production	25,665,579,264	25,648,299,098	17,280,166	25,648,299,097	-
TOTAL - DOE	**27,478,790,184**	**27,055,539,706**	**423,250,478**	**27,055,539,705**	**-**
GRAND TOTAL	**41,621,671,540**	**42,206,079,094**	**(584,407,554)**	**42,443,420,268**	**-**

Table 98 covers the unilateral disclosures of tax government agencies for the non-participating companies.

Table 98 **Summary of revenue streams per non-participating company and per agency**

MINING		Per agency
Atro Mining - Vitali Inc.		
BIR		
	Corporate income tax	-
	Excise tax on minerals	-
	Withholding tax - Foreign shareholder dividends	-
	Withholding tax - Royalties to claim owners	-
	SUBTOTAL	**-**
BOC		
	Customs duties	-
	Excise tax on imported goods (e.g. petroleum products)	-
	VAT on imported materials and equipment	-
	SUBTOTAL	**-**
LGU		
	Local business tax (paid either in mine site or head office)	-
	Real property tax - Basic	-
	Real property tax - Special Education Fund (SEF)	-
	SUBTOTAL	-
MGB		
	Royalty on mineral reservation	-
NCIP		
	Royalty for IPs	-

MINING		Per agency
SDMP and other FUNDS		
	Annual EPEP	6,255,312
	Information, Education & Communication (IEC)	-
	Mining Technology and Geosciences advancement	-
	Safety and Health Programs	-
	Social Development & Management (host and neighboring communities)	-
	Rehabilitation Cash Fund - Actual expenditure	-
	Monitoring Trust Fund - Actual expenditire	-
	Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-
	Mine Waste and Tailings Fees	-
	SUBTOTAL	**6,255,312**
TOTAL		**6,255,312**
Berong Nickel Corporation		
BIR		
	Corporate income tax	-
	Excise tax on minerals	-
	Withholding tax - Foreign shareholder dividends	-
	Withholding tax - Royalties to claim owners	-
	SUBTOTAL	**-**
BOC		
	Customs duties	-
	Excise tax on imported goods (e.g. petroleum products)	-
	VAT on imported materials and equipment	-
	SUBTOTAL	**-**
LGU		
	Local business tax (paid either in mine site or head office)	10,780,098
	Real property tax - Basic	-
	Real property tax - Special Education Fund (SEF)	-
	SUBTOTAL	**10,780,098**
MGB		
	Royalty on mineral reservation	-
NCIP		
	Field Based Investigation Fee	-
	FPIC expenditure	-
Royalty for IPs		
	SUBTOTAL	**-**
SDMP and other FUNDS		
	Annual EPEP	-
	Information, Education & Communication (IEC)	107,567
	Mining Technology and Geosciences advancement	189,768
	Safety and Health Programs	4,488,055
	Social Development & Management (host and neighboring communities)	7,837,319
	Rehabilitation Cash Fund - Actual expenditure	-
	Monitoring Trust Fund - Actual expenditire	-
	Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-
	Mine Waste and Tailings Fees	-
	SUBTOTAL	**12,622,709**
TOTAL		**23,402,807**

MINING		Per agency
Cambayas Mining Corporation		
BIR		
	Corporate income tax	-
	Excise tax on minerals	-
	Withholding tax - Foreign shareholder dividends	-
	Withholding tax - Royalties to claim owners	-
	SUBTOTAL	**-**
BOC		
	Customs duties	51,892
	Excise tax on imported goods (e.g. petroleum products)	-
	VAT on imported materials and equipment	274,506
	SUBTOTAL	**326,398**
LGU		
	Local business tax (paid either in mine site or head office)	1,121,614
	Real property tax - Basic	-
	Real property tax - Special Education Fund (SEF)	-
	SUBTOTAL	**1,121,614**
MGB		
	Royalty on mineral reservation	-
NCIP		
	Royalty for IPs	-
SDMP and other FUNDS		
	Annual EPEP	-
	Information, Education & Communication (IEC)	-
	Mining Technology and Geosciences advancement	-
	Safety and Health Programs	-
	Social Development & Management (host and neighboring communities)	-
	Rehabilitation Cash Fund - Actual expenditure	-
	Monitoring Trust Fund - Actual expenditire	-
	Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-
	Mine Waste and Tailings Fees	-
	SUBTOTAL	**-**
TOTAL		**1,448,012**
Century Peak Corporation (Casiguran)		
BIR		
	Corporate income tax	-
	Excise tax on minerals	-
	Withholding tax - Foreign shareholder dividends	-
	Withholding tax - Royalties to claim owners	-
	SUBTOTAL	**-**
BOC		
	Customs duties	-
	Excise tax on imported goods (e.g. petroleum products)	-
	VAT on imported materials and equipment	-
	SUBTOTAL	**-**
LGU		
	Local business tax (paid either in mine site or head office)	-
	Real property tax - Basic	-

MINING		Per agency
	Real property tax - Special Education Fund (SEF)	-
	SUBTOTAL	**-**
MGB		
	Royalty on mineral reservation	45,974,554
NCIP		
	Royalty for IPs	-
SDMP and other FUNDS		
	Annual EPEP	3,761,280
	Information, Education & Communication (IEC)	31,373
	Mining Technology and Geosciences advancement	-
	Safety and Health Programs	299,500
	Social Development & Management (host and neighboring communities)	83,350
	Rehabilitation Cash Fund - Actual expenditure	
	Monitoring Trust Fund - Actual expenditire	-
	Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-
	Mine Waste and Tailings Fees	-
	SUBTOTAL	**4,175,503**
TOTAL		**50,150,057**
Century Peak Corporation (Esperanza)		
BIR		
	Corporate income tax	-
	Excise tax on minerals	-
	Withholding tax - Foreign shareholder dividends	-
	Withholding tax - Royalties to claim owners	-
	SUBTOTAL	**-**
BOC		
	Customs duties	-
	Excise tax on imported goods (e.g. petroleum products)	-
	VAT on imported materials and equipment	-
	SUBTOTAL	**-**
LGU		
	Local business tax (paid either in mine site or head office)	-
	Real property tax - Basic	-
	Real property tax - Special Education Fund (SEF)	-
	SUBTOTAL	-
MGB		
	Royalty on mineral reservation	-
NCIP		
	Royalty for IPs	-
SDMP and other FUNDS		
	Annual EPEP	-
	Information, Education & Communication (IEC)	160,399
	Mining Technology and Geosciences advancement	-
	Safety and Health Programs	299,500
	Social Development & Management (host and neighboring communities)	541,382
	Rehabilitation Cash Fund - Actual expenditure	-
	Monitoring Trust Fund - Actual expenditire	-

MINING		Per agency
	Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-
	Mine Waste and Tailings Fees	-
	SUBTOTAL	**1,001,281**
TOTAL		**1,001,281**
CTP Construction and Mining Corporation (Adlay: Surigao del Sur)		
BIR		
	Corporate income tax	20,603,652
	Excise tax on minerals	145,146,311
	Withholding tax - Foreign shareholder dividends	-
	Withholding tax - Royalties to claim owners	-
BOC		
	Customs duties	-
	Excise tax on imported goods (e.g. petroleum products)	-
	VAT on imported materials and equipment	-
LGU		
	Local business tax (paid either in mine site or head office)	2,000,000
	Real property tax - Basic	91,491
	Real property tax - Special Education Fund (SEF)	91,491
MGB		
	Royalty on mineral reservation	363,365,750
NCIP		
	Royalty for IPs	-
	TOTAL	**531,298,695**
SDMP and other FUNDS (Adlay: Surigao del Sur)		
	Annual EPEP	104,916,708
	Information, Education & Communication (IEC)	1,651,152
	Mining Technology and Geosciences advancement	1,316,382
	Safety and Health Programs	1,343,000
	Social Development & Management (host and neighboring communities)	9,124,484
	Rehabilitation Cash Fund - Actual expenditure	-
	Monitoring Trust Fund - Actual expenditire	-
	Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-
	Mine Waste and Tailings Fees	-
	TOTAL	**118,351,726**
SDMP and other FUNDS (Dahican: Surigao del Sur)		
	Annual EPEP	17,786,722
	Information, Education & Communication (IEC)	309,150
	Mining Technology and Geosciences advancement	326,793
	Safety and Health Programs	305,500
	Social Development & Management (host and neighboring communities)	75,000
	Rehabilitation Cash Fund - Actual expenditure	-
	Monitoring Trust Fund - Actual expenditire	-
	Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-
	Mine Waste and Tailings Fees	-
	TOTAL	**18,803,165**
Eramen Minerals, Inc.		
BIR		

MINING		Per agency
	Corporate income tax	130,834,502
	Excise tax on minerals	50,056,283
	Withholding tax - Foreign shareholder dividends	-
	Withholding tax - Royalties to claim owners	-
	SUBTOTAL	**180,890,785**
BOC		
	Customs duties	-
	Excise tax on imported goods (e.g. petroleum products)	-
	VAT on imported materials and equipment	-
	SUBTOTAL	**-**
LGU		
	Local business tax (paid either in mine site or head office)	-
	Real property tax - Basic	-
	Real property tax - Special Education Fund (SEF)	-
	SUBTOTAL	**-**
MGB		
	Royalty on mineral reservation	-
NCIP		
	Royalty for IPs	-
SDMP and other FUNDS		
	Annual EPEP	94,228,567
	Information, Education & Communication (IEC)	-
	Mining Technology and Geosciences advancement	-
	Safety and Health Programs	-
	Social Development & Management (host and neighboring communities)	-
	Rehabilitation Cash Fund - Actual expenditure	-
	Monitoring Trust Fund - Actual expenditire	-
	Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-
	Mine Waste and Tailings Fees	-
	SUBTOTAL	**94,228,567**
TOTAL		**275,119,352**
Investwell Resources, Incorporated		
BIR		
	Corporate income tax	-
	Excise tax on minerals	-
	Withholding tax - Foreign shareholder dividends	-
	Withholding tax - Royalties to claim owners	-
	SUBTOTAL	**-**
BOC		
	Customs duties	-
	Excise tax on imported goods (e.g. petroleum products)	-
	VAT on imported materials and equipment	-
	SUBTOTAL	**-**
LGU		
	Local business tax (paid either in mine site or head office)	-
	Real property tax - Basic	-
	Real property tax - Special Education Fund (SEF)	-
	SUBTOTAL	**-**

MINING		Per agency
MGB		
	Royalty on mineral reservation	-
NCIP		
	Royalty for IPs	-
SDMP and other FUNDS		
	Annual EPEP	-
	Information, Education & Communication (IEC)	-
	Mining Technology and Geosciences advancement	-
	Safety and Health Programs	-
	Social Development & Management (host and neighboring communities)	-
	Rehabilitation Cash Fund - Actual expenditure	-
	Monitoring Trust Fund - Actual expenditire	-
	Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-
	Mine Waste and Tailings Fees	-
	SUBTOTAL	**-**
TOTAL		**-**
Mt. Sinai Mining Exploration and Development Corporation		
BIR		
	Corporate income tax	-
	Excise tax on minerals	-
	Withholding tax - Foreign shareholder dividends	-
	Withholding tax - Royalties to claim owners	-
	SUBTOTAL	**-**
BOC		
	Customs duties	11,377
	Excise tax on imported goods (e.g. petroleum products)	-
	VAT on imported materials and equipment	191,753
	SUBTOTAL	**203,130**
LGU		
	Local business tax (paid either in mine site or head office)	499,783
	Real property tax - Basic	-
	Real property tax - Special Education Fund (SEF)	-
	SUBTOTAL	**499,783**
MGB		
	Royalty on mineral reservation	-
NCIP		
	Royalty for IPs	-
SDMP and other FUNDS		
	Annual EPEP	-
	Information, Education & Communication (IEC)	-
	Mining Technology and Geosciences advancement	-
	Safety and Health Programs	-
	Social Development & Management (host and neighboring communities)	625,840
	Rehabilitation Cash Fund - Actual expenditure	-
	Monitoring Trust Fund - Actual expenditire	-
	Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-
	Mine Waste and Tailings Fees	-
	SUBTOTAL	**625,840**

MINING		Per agency
TOTAL		**1,328,753**
Norweah Metals and Minerals Company		
BIR		
	Corporate income tax	-
	Excise tax on minerals	-
	Withholding tax - Foreign shareholder dividends	-
	Withholding tax - Royalties to claim owners	-
	SUBTOTAL	**-**
BOC		
	Customs duties	-
	Excise tax on imported goods (e.g. petroleum products)	-
	VAT on imported materials and equipment	-
	SUBTOTAL	**-**
LGU		
	Local business tax (paid either in mine site or head office)	-
	Real property tax - Basic	-
	Real property tax - Special Education Fund (SEF)	-
	SUBTOTAL	**-**
MGB		
	Royalty on mineral reservation	-
NCIP		
	Royalty for IPs	-
SDMP and other FUNDS		
	Annual EPEP	13,081,288
	Information, Education & Communication (IEC)	-
	Mining Technology and Geosciences advancement	-
	Safety and Health Programs	-
	Social Development & Management (host and neighboring communities)	-
	Rehabilitation Cash Fund - Actual expenditure	
	Monitoring Trust Fund - Actual expenditire	-
	Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-
	Mine Waste and Tailings Fees	-
	SUBTOTAL	**13,081,288**
TOTAL		**13,081,288**
Oriental Synergy Mining Corporation		
BIR		
	Corporate income tax	-
	Excise tax on minerals	8,032,051
	Withholding tax - Foreign shareholder dividends	-
	Withholding tax - Royalties to claim owners	-
	SUBTOTAL	**8,032,051**
BOC		
	Customs duties	-
	Excise tax on imported goods (e.g. petroleum products)	-
	VAT on imported materials and equipment	-
	SUBTOTAL	**-**
LGU		
	Local business tax (paid either in mine site or head office)	1,425,000

MINING		Per agency
	Real property tax - Basic	8,050
	Real property tax - Special Education Fund (SEF)	8,050
	SUBTOTAL	1,441,100
MGB		
	Royalty on mineral reservation	22,496,390
NCIP		
	Royalty for IPs	-
SDMP and other FUNDS		
	Annual EPEP	-
	Information, Education & Communication (IEC)	409,835
	Mining Technology and Geosciences advancement	-
	Safety and Health Programs	982,500
	Social Development & Management (host and neighboring communities)	2,096,213
	Rehabilitation Cash Fund - Actual expenditure	
	Monitoring Trust Fund - Actual expenditire	-
	Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-
	Mine Waste and Tailings Fees	-
	SUBTOTAL	**3,488,548**
TOTAL		**35,458,089**
S.R. Languyan Mining Corporation		
BIR		
	Corporate income tax	-
	Excise tax on minerals	-
	Withholding tax - Foreign shareholder dividends	-
	Withholding tax - Royalties to claim owners	-
	SUBTOTAL	**-**
BOC		
	Customs duties	-
	Excise tax on imported goods (e.g. petroleum products)	-
	VAT on imported materials and equipment	-
	SUBTOTAL	**-**
LGU		
	Local business tax (paid either in mine site or head office)	-
	Real property tax - Basic	-
	Real property tax - Special Education Fund (SEF)	-
	SUBTOTAL	**-**
MGB		
	Royalty on mineral reservation	-
NCIP		
	Royalty for IPs	-
SDMP and other FUNDS		
	Annual EPEP	-
	Information, Education & Communication (IEC)	-
	Mining Technology and Geosciences advancement	-
	Safety and Health Programs	-
	Social Development & Management (host and neighboring communities)	-
	Rehabilitation Cash Fund - Actual expenditure	-
	Monitoring Trust Fund - Actual expenditire	-

MINING		Per agency
	Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-
	Mine Waste and Tailings Fees	-
	SUBTOTAL	**-**
TOTAL		**-**
Strong Built (Mining) Development		
BIR		
	Corporate income tax	-
	Excise tax on minerals	-
	Withholding tax - Foreign shareholder dividends	-
	Withholding tax - Royalties to claim owners	-
	SUBTOTAL	**-**
BOC		
	Customs duties	-
	Excise tax on imported goods (e.g. petroleum products)	-
	VAT on imported materials and equipment	-
	SUBTOTAL	**-**
LGU		
	Local business tax (paid either in mine site or head office)	201,100
	Real property tax - Basic	392,384
	Real property tax - Special Education Fund (SEF)	392,384
	SUBTOTAL	**985,868**
MGB		
	Royalty on mineral reservation	-
NCIP		
	Royalty for IPs	-
SDMP and other FUNDS		
	Annual EPEP	-
	Information, Education & Communication (IEC)	96,409
	Mining Technology and Geosciences advancement	-
	Safety and Health Programs	-
	Social Development & Management (host and neighboring communities)	433,105
	Rehabilitation Cash Fund - Actual expenditure	-
	Monitoring Trust Fund - Actual expenditire	-
	Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-
	Mine Waste and Tailings Fees	-
	SUBTOTAL	**529,514**
TOTAL		**1,515,382**
TVI Resource Development Philippines, Inc (Agata)		
BIR		
	Corporate income tax	-
	Excise tax on minerals	-
	Withholding tax - Foreign shareholder dividends	-
	Withholding tax - Royalties to claim owners	-
	SUBTOTAL	**-**
BOC		

MINING		Per agency
	Customs duties	-
	Excise tax on imported goods (e.g. petroleum products)	-
	VAT on imported materials and equipment	-
	SUBTOTAL	**-**
LGU		
	Local business tax (paid either in mine site or head office)	-
	Real property tax - Basic	-
	Real property tax - Special Education Fund (SEF)	-
	SUBTOTAL	**-**
MGB		
	Royalty on mineral reservation	-
NCIP		
	Royalty for IPs	-
SDMP and other FUNDS		
	Annual EPEP	-
	Information, Education & Communication (IEC)	-
	Mining Technology and Geosciences advancement	-
	Safety and Health Programs	-
	Social Development & Management (host and neighboring communities)	-
	Rehabilitation Cash Fund - Actual expenditure	-
	Monitoring Trust Fund - Actual expenditire	-
	Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-
	Mine Waste and Tailings Fees	-
	SUBTOTAL	**-**
TOTAL		**-**
Wellex Mining Corporation		
BIR		
	Corporate income tax	-
	Excise tax on minerals	-
	Withholding tax - Foreign shareholder dividends	-
	Withholding tax - Royalties to claim owners	-
	SUBTOTAL	**-**
BOC		
	Customs duties	-
	Excise tax on imported goods (e.g. petroleum products)	-
	VAT on imported materials and equipment	-
	SUBTOTAL	**-**
LGU		
	Local business tax (paid either in mine site or head office)	2,327,480
	Real property tax - Basic	-
	Real property tax - Special Education Fund (SEF)	-
	SUBTOTAL	**2,327,480**
MGB		
	Royalty on mineral reservation	98,752,699
NCIP		
	Royalty for IPs	-
SDMP and other FUNDS		
	Annual EPEP	606,798

MINING		Per agency
	Information, Education & Communication (IEC)	1,066,642
	Mining Technology and Geosciences advancement	552,000
	Safety and Health Programs	1,645,000
	Social Development & Management (host and neighboring communities)	2,553,690
	Rehabilitation Cash Fund - Actual expenditure	-
	Monitoring Trust Fund - Actual expenditire	-
	Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-
	Mine Waste and Tailings Fees	-
	SUBTOTAL	**6,424,130**
TOTAL		**107,504,309**
Zambales Diversified Metals Corporation		
BIR		
	Corporate income tax	-
	Excise tax on minerals	-
	Withholding tax - Foreign shareholder dividends	-
	Withholding tax - Royalties to claim owners	-
	SUBTOTAL	**-**
BOC		
	Customs duties	-
	Excise tax on imported goods (e.g. petroleum products)	-
	VAT on imported materials and equipment	-
	SUBTOTAL	**-**
LGU		
	Local business tax (paid either in mine site or head office)	249,050
	Real property tax - Basic	-
	Real property tax - Special Education Fund (SEF)	-
	SUBTOTAL	**249,050**
MGB		
	Royalty on mineral reservation	-
NCIP		
	Royalty for IPs	-
SDMP and other FUNDS		
	Annual EPEP	40,305,300
	Information, Education & Communication (IEC)	-
	Mining Technology and Geosciences advancement	-
	Safety and Health Programs	1,486,816
	Social Development & Management (host and neighboring communities)	-
	Rehabilitation Cash Fund - Actual expenditure	-
	Monitoring Trust Fund - Actual expenditire	-
	Final Mine Rehabilitation and/or Decommissioning Fund - Actual expenditure	-
	Mine Waste and Tailings Fees	-
	SUBTOTAL	**41,792,116**
SDMP and other FUNDS		
	Government share from oil and gas production	**-**
	Withholding tax - Profit remittance to principal	**-**
	SUBTOTAL	**-**
TOTAL		**42,041,166**

OIL AND GAS		Per agency
Alcorn Gold Resources Corp.		
BIR		
	Corporate income tax	-
	Withholding tax - Profit remittance to principal	-
DOE		
	Government share from oil and gas production	-
Forum Energy Philippines Corp.		
BIR		
	Corporate income tax	-
	Withholding tax - Profit remittance to principal	-
DOE		
	Government share from oil and gas production	-
The Philodrill Corporation		
BIR		
	Corporate income tax	-
	Withholding tax - Profit remittance to principal	-
DOE		
	Government share from oil and gas production	36,618,366
Oriental Petroleum & Minerals Corp.		
BIR		
	Corporate income tax	-
	Withholding tax - Profit remittance to principal	-
DOE		
	Government share from oil and gas production	-

COAL		Per agency
Semirara Mining and Power Corporation		
BIR		
	Corporate income tax	-
	Excise tax on minerals	-
	Withholding tax - Foreign shareholder dividends	-
	Withholding tax - Royalties to claim owners	-
	SUBTOTAL	**-**
BOC		
	Customs duties	3,022,289
	Excise tax on imported goods (e.g. petroleum products)	179,481
	VAT on imported materials and equipment	6,500,901
	SUBTOTAL	**9,702,671**
LGU		
	Local business tax (paid either in mine site or head office)	21,428,879
	Real property tax - Basic	1,019,156
	Real property tax - Special Education Fund (SEF)	-
	SUBTOTAL	**22,448,035**
MGB		
	Royalty on mineral reservation	-
NCIP		
	Royalty for IPs	-
DOE		
	Government share from coal production	1,858,189,613
TOTAL		**1,890,340,319**

Refer to Annex AH for the detailed reconciliation results per participating company.

IV. LGU in focus

Introduction

The details of LGU reconciliation results and corresponding analysis are presented in this section. Share in national wealth, MGB releases and DBM allocation are also covered in this section.

The succeeding tables itemize LGU reconciled amounts with corresponding mapping to regions, provinces and municipalities.

Table 99. **Summary of LGU collections disaggregated per region**

	Reconciled amount
CAR	17,639,603
NCR	12,290,253
Region II	33,353,319
Region III	293,779
Region IVB	21,457,663
Region V	52,354,331
Region VII	79,686,580
Region XI	29,618,752
Region XIII (Caraga)	74,088,526
Grand total	**320,782,806**

Table 100. **Summary of LGU collections disaggregated by province**

Region	Province	Reconciled amount
CAR	Benguet	17,639,603
NCR	Metro Manila	12,290,253
Region II	Nueva Vizcaya	33,353,319
Region III	Zambales	293,779
Region IVB	Palawan	21,457,663
Region V	Camarines Norte	322
	Masbate	53,354,009

Region	Province	Reconciled amount
Region VII	Cebu	79,686,580
Region XI	Compostela Valley Province	29,618,752
Region XIII (Caraga)	Dinagat Islands	11,219,241
	Surigao del Norte	58,469,285
	Surigao del Sur	4,400,000
Grand total		**320,782,806**

Table 101. **Summary of LGU collections disaggregated by municipality/city**

Region	Province	Municipality/City	Reconciled amount
CAR	Benguet	Mankayan	9,041,741
		Tuba	8,597,862
NCR	Metro Manila	Pasig City	11,744,822
		Taguig City	545,431
Region II	Nueva Vizcaya	Kasibu	33,353,319
Region III	Zambales	Sta. Cruz	293,779
Region IVB	Palawan	Bataraza	21,457,663
Region V	Camarines Norte	Jose Panganiban	322
	Masbate	Aroroy	52,354,009
Region VII	Cebu	Toledo	79,686,580
Region XI	Compostela Valley	Maco Municipality	29,618,752
Region XIII (Caraga)	Dinagat Islands	Loreto	4,867,388
		Cagdianao	6,233,437
		Libjo	118,416
	Surigao del Norte	Claver	31,079,124
		Surigao City	87,626
		Tagana-an	24,152,531
		Tubod	3,150,004
	Surigao del Sur	Carrascal	4,400,000
Grand total			**320,782,806**

Table 102. **Summary of LGU collections per region, segregated per participating entity**

Region		Amount - Mining
CAR	Lepanto Consolidated Mining Company	9,041,741
	Philex Mining Corporation	8,597,862
NCR	Apex Mining Company, Inc.	2,779,926
	Carrascal Nickel Corporation	5,390
	Hinatuan Mining Corporation	545,431
	Philex Mining Corporation	8,588,385
	Philippine Mining Development Corporation	371,121
Region II	OceanaGold (Philippines), Inc.	33,343,319
Region III	BenguetCorp Nickel Mines, Inc.	292,202
	LNL Archipelago Minerals, Incorporated	1,577
Region IVB	Rio Tuba Nickel Mining Corporation	21,457,663
Region V	Filminera Resources Corporation	52,354,009

Region		Amount - Mining
	Johson Gold Mining Corporation	322
Region VII	Carmen Copper Corporation	79,686,580
Region XI	Apex Mining Company, Inc.	28,956,983
	PMDC	93,072
	Ore Asia	568,697
Region XIII (Caraga)	Cagdianao Mining Corporation	6,233,437
	Carrascal Nickel Corporation	4,400,000
	Greenstone Resources Corporation	3,150,004
	Hinatuan Mining Corporation	24,152,531
	Krominco, Inc.	2,453,118
	Libjo Mining Corporation	118,416
	Pacific Nickel Phils., Inc.	87,626
	Platinum Group Metals Corporation	7,000,000
	Sinosteel Phils. H. Y. Mining Corporation	2,414,279
	Taganito Mining Corporation	24,079,124

Table 103. **LGU collections per region and municipality/city**

		Reconciled
Apex Mining Company, Inc.		
NCR		
	Metro Manila	2,779,926
Region XI		
	Compostela Valley Province	28,956,983
BenguetCorp Nickel Mines, Inc.		
Region III		
	Zambales Province	292,202
Cagdianao Mining Corporation		
Region XIII (Caraga)		
	Dinagat Islands	6,233,437
Carmen Copper Corporation		
Region VII		
	Cebu	79,686,580
Carrascal Nickel Corporation		
NCR		
	Metro Manila	5,390
Region XIII (Caraga)		
	Surigao del Sur	4,400,000
Filminera Resources Corporation		
Region V		
	Masbate	52,354,009
Greenstone Resources Corporation		
Region XIII (Caraga)		
	Surigao del Norte	3,150,004
Hinatuan Mining Corporation		
NCR		

		Reconciled
	Metro Manila	545,431
Region XIII (Caraga)		
	Surigao del Norte	24,152,531
Johson Gold Mining Corporation		
Region V		
	Camarines Norte	522
Krominco, Inc.		
Region XIII (Caraga)		
	Dinagat Islands	2,453,118
Lepanto Consolidated Mining Company		
CAR		
	Benguet	9,041,741
Libjo Mining Corporation		
Region XIII		
	Dingat Islands	118,416
LNL Archipelago Minerals, Incorporated		
Region III		
	Zamabales Province	1,577
OceanaGold (Philippines), Inc.		
Region II		
	Nueva Vizcaya	33,353,319
Ore Asia Mining and Development Corporation		
Region XI		568,697
Pacific Nickel Phils., Inc.		
Region XIII (Caraga)		
	Surigao del Norte	87,626
Philex Mining Corporation		
CAR		
	Benguet	8,597,862
NCR		
	Metro Manila	8,588,385
Platinum Group Metals Corporation		
Region XIII (Caraga)		
	Surigao del Norte	7,000,000
PMDC		
NCR		
	Metro Manila	371,121
Region XI		
	Compostela Valley Province	93,072
Rio Tuba Nickel Mining Corporation		
Region IVB		
	Palawan	21,457,663
Sinosteel Phils. H. Y. Mining Corporation		
Region XIII (Caraga)		
	Dinagat Islands	2,414,270
Taganito Mining Corporation		
Region XIII (Caraga)		
	Surigao del Norte	24,079,124

As discussed in Section IV, *LGU in focus*, of this chapter, LGUs are entitled to a 40% share in national wealth. These shares are released to the LGUs by the DBM. Below is a summary of LGU shares as reported by the DBM and the LGUs hosting extractive operations. Similar to the prior year report, these figures were not reconciled in view of the fact that reconciliation would require separate disclosures from MGB and BIR on a per LGU and per company basis, which, however, is not feasible given the current level of data disaggregation. Therefore such data was not included in the scope of this reconciliation exercise.

Note that allocations with nil amount based on reporting templates of both DBM and LGU are not presented in the table.

Table 104. **Shares in national wealth**

Province	Per DBM				Per LGU				Variance
	Municipality/ City	Mining Taxes	Royalties from Mineral Reservation	Total per DBM	Mining taxes	Mineral Reservation	Utilization of hydroelectric	Total Per LGU	
Benguet		8,696,282	-	8,696,282	2,763,742.00	-	-	22,763,742.00	(14,067,460.00)
	Itogon	7,002,339	-	7,002,339	-	-	-	-	7,002,339.00
	Tuba	7,002,340	-	7,002,340	6,850,290.00	-	-	6,850,290.00	152,050.00
	Mankayan	5,561,955	-	5,561,955	5,561,955.00	-	-	5,561,955.00	-
	Baguio City	24,663	-	24,663	-	-	-	-	24,663.00
Mountain Province		43,196	-	43,196	-	-	-	-	43,196.00
	Bontoc	51,438	-	51,438	-	-	-	-	51,438.00
	Sagada	497	-	497	-	-	-	-	497.00
	Paracelis	8,714	-	8,714	-	-	-	-	8,714.00
	Tadian	313	-	313	-	-	-	-	313.00
	Barlig	-	-	-	-	-	-	-	-
	Bauko	7,978	-	7,978	-	-	-	-	7,978.00
	Besao	8,680	-	8,680	-	-	-	-	8,680.00
	Natonin	-	-	-	-	-	-	-	-
	Sabangan	19,217	-	19,217	-	-	-	-	19,217.00
	Sadanga	355	-	355	-	-	-	-	355.00
Kalinga		-	-	-	-	-	-	-	-
	Kalinga	-	-	-	-	-	-	-	-
Pangasinan		28,843	-	28,843	-	-	-	-	28,843.00
	Sison	64,898	-	64,898	-	-	-	-	64,898.00
	San Jacinto	-	-	-	-	-	-	-	-
Ilocos Norte		-	-	-	-	-	-	-	-
	Bangui	-	-	-	-	-	-	-	-
Ilocos Sur		-	-	-	-	-	-	-	-
	Tagudin	-	-	-	-	-	-	-	-
	Cervantes	-	-	-	-	-	-	-	-
La Union		216	-	216	-	-	-	-	216.00
	Aringay	-	-	-	-	-	-	-	-
	Bangar	-	-	-	-	-	-	-	-
	San Fernando City	364	-	364	-	-	-	-	364.00
	Naguilian	-	-	-	-	-	-	-	-

Province	Per DBM			Per LGU				Variance
	Municipality/ City	Mining Taxes	Royalties from Mineral Reservation	Total per DBM	Mining taxes	Mineral Reservation	Utilization of hydroelectric	Total Per LGU	
	Rosario	-	-	-	-	-	-	-	-
	Baknotan	-	-	-	-	-	-	-	-
	Luna	486	-	486	-	-	-	-	486.00
Isabela		-	-	-	-	-	-	-	-
	Cauayan City	-	-	-	-	-	-	-	-
Nueva Vizcaya		-	-	-	88,036.00	-	-	88,036.00	(88,036.00)
	Bayombong	-	-	-	-	-	-	-	-
	Quezon	-	-	-	-	-	-	-	-
	Bambang	-	-	-	-	-	-	-	-
	Solano	-	-	-	-	-	-	-	-
	Bagabag	-	-	-	-	-	-	-	-
	Kasibu Municipality	-	-	-	12,278,028.00	-	-	12,278,028.00	(12,278,028.00)
Bulacan		130,458	-	130,458	-	-	1,835,979.00	1,835,979.00	(1,705,521.00)
	Norzagaray	-	-	-	-	-	-	-	-
	Doña Remedios Trinidad	-	-	-	-	-	-	-	-
	San Ildefonso	293,532	-	293,532	-	-	-	-	293,532.00
Nueva Ecija		-	-	-	-	-	-	-	-
	Penaranda	-	-	-	-	-	-	-	-
Zambales		6,118,005	3,417,154	9,535,159	8,006,113.00	3,417,154.00	-	11,423,267.00	(1,888,108.00)
	Masinloc	-	-	-	-	-	-	-	-
	Sta. Cruz	12,493,003	7,688,597	20,181,600	64,440,238.00	7,688,597.00	-	72,128,835.00	(51,947,235.00)
	Candelaria	1,053,933	-	1,053,933	236,345.00	-	-	236,345.00	817,588.00
	San Felipe	25,974	-	25,974	-	-	-	-	25,974.00
	San Marcelino	192,600	-	192,600	-	-	-	-	192,600.00
Bataan		246	-	246	-	-	-	-	246.00
	Pilar	553	-	553	-	-	-	-	553.00
	Balanga City	69,206	-	69,206	-	-	-	-	69,206.00
Rizal		990,957	-	990,957	-	-	-	-	990,957.00
	Angono	2,164,929	-	2,164,929	-	-	-	-	2,164,929.00
	Binangonan	49,228	-	49,228	-	-	-	-	49,228.00
	Teresa	5,438	-	5,438	-	-	-	-	5,438.00
	Rodriguez	-	-	-	-	-	-	-	-
	Antipolo City	1,495,923	-	1,495,923	-	-	-	-	1,495,923.00
	San Mateo	-	-	-	-	-	-	-	-
	Taytay	-	-	-	-	-	-	-	-
	San Jose	777,764	-	777,764	-	-	-	-	777,764.00
	San Luis	8,958	-	8,958	-	-	-	-	8,958.00
	San Roque	-	-	-	-	-	-	-	-
Batangas		-	-	-	-	-	-	-	-
	Taysan	-	-	-	-	-	-	-	-
	Santo Tomas	-	-		-	-	-		

Province	Per DBM				Per LGU				Variance
	Municipality/ City	Mining Taxes	Royalties from Mineral Reservation	Total per DBM	Mining taxes	Mineral Reservation	Utilization of hydroelectric	Total Per LGU	
Laguna		-	-	-	-	-	-	-	-
	Santa Cruz	-	-	-	-	-	-	-	-
	Mun. of Bay	-	-	-	-	-	-	-	-
	Bitin	-	-	-	-	-	-	-	-
	Calamba City	-	-	-	-	-	-	-	-
	Puting Lupa	-	-	-	-	-	-	-	-
	Limao	-	-	-	-	-	-	-	-
	Calauan	-	-	-	-	-	-	-	-
	Bambang	-	-	-	-	-	-	-	-
	Los Banos	-	-	-	-	-	-	-	-
	Lalakay	-	-	-	-	-	-	-	-
Quezon		-	-	-	-	-	-	-	-
	Infanta	-	-	-	-	-	-	-	-
	Tayabas	-	-	-	-	-	-	-	-
	Sariaya	-	-	-	-	-	-	-	-
	Dolores	-	-	-	-	-	-	-	-
Palawan		11,001,524	-	11,001,524	52,820,792.00	-	-	52,820,792.00	(41,819,268.00)
	Bataraza	14,442,428	-	14,442,428	16,059,525.00	-	-	16,059,525.00	(1,617,097.00)
	El Nido	-	-	-	-	-	-	-	-
	Narra	5,506,120	-	5,506,120	5,506,120.00	-	-	5,506,120.00	-
	Sofronio Española	4,804,880	-	4,804,880	-	-	-	-	4,804,880.00
Occidental Mindoro		5,276	-		-	-	-	-	
	San Jose	10,685	-		-	-	-	-	
	Mamburao	1,141	-		-	-	-	-	
Albay		4,872	-	4,872	30,061,214.00	-	-	30,061,214.00	(30,056,342.00)
	Rapu-Rapu	-	-	-	1,369,651.00	-	-	1,369,651.00	(1,369,651.00)
	Legazpi City	-	-	-	-	-	-	-	-
	Camalig	-	-	-	-	-	-	-	-
	Ligao City	-	-	-	-	-	-	-	-
	Tabaco	-	-	-	-	-	-	-	-
	Tiwi	-	-	-	-	-	-	-	-
	Bacacay	-	-	-	-	-	-	-	-
	Daraga	-	-	-	-	-	-	-	-
	Malilipot	-	-	-	-	-	-	-	-
	Libon	-	-	-	-	-	-	-	-
	Malinao	-	-	-	-	-	-	-	-
	Camalig	-	-	-	-	-	-	-	-
	Guinobatan	-	-	-	-	-	-	-	-
	Manito	-	-	-	-	-	-	-	-
Catanduanes		-	-	-	-	-	-	-	-
	Virac	-	-	-	-	-	-	-	-
	Caramoan	-	-	-	-	-	-	-	-
	San Andres	-	-	-	-	-	-	-	-

Province	Per DBM				Per LGU				Variance
	Municipality/ City	Mining Taxes	Royalties from Mineral Reservation	Total per DBM	Mining taxes	Mineral Reservation	Utilization of hydroelectric	Total Per LGU	
	Bato	-	-	-	-	-	-	-	-
	Pandan	-	-	-	-	-	-	-	-
	Viga	-	-	-	-	-	-	-	-
	Panganiban	-	-	-	-	-	-	-	-
Masbate		-	-	-	25,763,730.00	-	-		-
	Aroroy	-	-	-	47,949,466.00	-	-	47,949,466.00	(47,949,466.00)
Camarines Norte		-	-	-	-	-	-	-	-
	Jose Panganiban	-	-	-	-	-	-	-	-
	Paracale	-	-	-	-	-	-	-	-
Camarines Sur		-	-	-	-	-	-	-	-
	Mun. of Baao	-	-	-	-	-	-	-	-
	Tinambac	-	-	-	-	-	-	-	-
Sorsogon		-	-	-	-	-	-	-	-
	Matnog	-	-	-	-	-	-	-	-
Ilo-Ilo		-	-	-	-	-	-	-	-
	Anilao	-	-	-	-	-	-	-	-
Negros Occidental		23,665	-	23,665	-	-	-	-	23,665.00
	Calatrava	7,420	-	7,420	-	-	-	-	7,420.00
	E.B Magalona	45,432	-	45,432	-	-	-	-	45,432.00
	Escalante	477	-	477	-	-	-	-	477.00
	Sagay	68,355	-	68,355	-	-	-	-	68,355.00
	Toboso	-	-	-	-	-	-	-	-
	San Carlos	182,312	-	182,312	-	-	-	-	182,312.00
	Manapla	391	-	391	-	-	-	-	391.00
	Cadiz City	3,573	-	3,573	-	-	-	-	3,573.00
	Victorias City	7,306	-	7,306	-	-	-	-	7,306.00
Bohol		-	-	-	-	-	-	-	-
	Garcia Hernandez	-	-	-	-	-	-	-	-
Cebu		-	-	-	-	-	1,863,775.00	1,863,775.00	(1,863,775.00)
	Alcantara	-	-	-	-	-	-	-	-
	Asturias	-	-	-	-	-	-	-	-
	Alcoy	-	-	-	-	-	-	-	-
	Balamban	-	-	-	-	-	-	-	-
	San Fernando	-	-	-	-	-	-	-	-
	Naga City	-	-	-	-	-	-	-	-
	Minglanilla	-	-	-	-	-	-	-	-
	Pinamungajan	-	-	-	-	-	-	-	-
	Toledo City	-	-	-	-	-	-	-	-
	Barili	-	-	-	-	-	-	-	-
	Bogo	-	-	-	-	-	-	-	-
	Argao	-	-	-	-	-	-	-	-

Province	Per DBM				Per LGU				Variance
	Municipality/ City	Mining Taxes	Royalties from Mineral Reservation	Total per DBM	Mining taxes	Mineral Reservation	Utilization of hydroelectric	Total Per LGU	
Negros Oriental		-	-	-	-	-	-	-	-
	Ayungon	-	-	-	-	-	-	-	-
	Basay	-	-	-	-	-	-	-	-
	Pamplona	-	-	-	-	-	-	-	-
	Sibulan	-	-	-	-	-	-	-	-
	Tanjay	-	-	-	-	-	-	-	-
Siquijor		-	-	-	-	-	-	-	-
	Lazi	-	-	-	-	-	-	-	-
Southern Leyte		9,849	-	9,849	-	-	-	-	9,849.00
	Bontoc	1,426	-	1,426	-	-	-	-	1,426.00
	Saint Bernard	2,243	-	2,243	-	-	-	-	2,243.00
	Maasin City	220,565	-	220,565	-	-	-	-	220,565.00
	Sogod	18,492	-	18,492	-	-	-	-	18,492.00
	Hinunangan	-	-	-	-	-	-	-	-
Biliran		-	-	-	-	-	-	-	-
	Caibiran	-	-	-	-	-	-	-	-
	Almeria	-	-	-	-	-	-	-	-
Leyte		196,179	-	196,179	247,902.00	-	-	247,902.00	(51,723.00)
	Julita	6,115	-	6,115	-	-	-	-	6,115.00
	Alangalang	224	-	224	-	-	-	-	224.00
	Tanauan	2,942	-	2,942	-	-	-	-	2,942.00
	MacArthur	414,554	-	414,554	-	-	-	-	414,554.00
	Mahaplag	539	-	539	-	-	-	-	539.00
	Palo	6,150	-	6,150	-	-	-	-	6,150.00
	Dulag	1,446	-	1,446	-	-	-	-	1,446.00
	Abuyog	1,346	-	1,346	-	-	-	-	1,346.00
	Buraen	3,426	-	3,426	-	-	-	-	3,426.00
	Dagami	1,159	-	1,159	-	-	-	-	1,159.00
	Javier	-	-	-	-	-	-	-	-
	Tacloban City	7,850	-	7,850	-	-	-	-	7,850.00
	Kananga	-	-	-	-	-	-	-	-
	Ormoc City	-	-	-	-	-	-	-	-
	Barauen	-	-	-	-	-	-	-	-
Zamboanga Del Norte		-	-	-	-	-	-	-	-
	Siocon	-	-	-	-	-	-	-	-
	Polanco	-	-	-	-	-	-	-	-
	Gutalac	-	-	-	-	-	-	-	-
	Dipolog	-	-	-	-	-	-	-	-
	Siayan	-	-	-	-	-	-	-	-
Zamboanga Del Sur		-	-	-	-	-	-	-	-
	Zamboanga City	71,121,276	-	71,121,276	-	-	-	-	71,121,276.00

Province	Per DBM				Per LGU				Variance
	Municipality/ City	Mining Taxes	Royalties from Mineral Reservation	Total per DBM	Mining taxes	Mineral Reservation	Utilization of hydroelectric	Total Per LGU	
Tawi-Tawi		-	-	-	-	-	-	-	-
	Languyan	-	-	-	-	-	-	-	-
Misamis Oriental		192,695	-	192,695	-	-	-	-	192,695.00
	Lugait	433,566	-	433,566	-	-	-	-	433,566.00
	Cagayan de Oro City	-	-	-	-	-	-	-	-
	Iligan	166,388	-	166,388	-	-	-	-	166,388.00
Bukidnon Province		-	-	-	-	-	-	-	-
	Manolo Fortich	-	-	-	-	-	-	-	-
Lanao Del Norte		-	-	-	-	-	-	-	-
	Iligan City	-	-	-	-	-	-	-	-
	Kolambugan	-	-	-	-	-	-	-	-
Compostela Valley		417,320	-	417,320	-	-	-	-	417,320.00
	Maragusan	-	-	-	-	-	-	-	-
	Mawab	-	-	-	-	-	-	-	-
	Monkayo	-	-	-	-	-	-	-	-
	Maco	938,971	-	938,971	1,283,448.00	-	-	1,283,448.00	(344,477.00)
Davao Del Norte		-	-	-	-	-	-	-	-
	Carmen	-	-	-	-	-	-	-	-
	Tagum	-	-	-	-	-	-	-	-
	Kapalong	-	-	-	-	-	-	-	-
	Panabo	-	-	-	-	-	-	-	-
	Sto. Tomas	-	-	-	-	-	-	-	-
Davao Del Sur		4,560	-	4,560	-	-	-	-	4,560.00
	Hagonoy	1,080	-	1,080	-	-	-	-	1,080.00
	Don Marcelino	540	-	540	-	-	-	-	540.00
	Padada	6,480	-	6,480	-	-	-	-	6,480.00
	Davao City	-	-	-	-	-	-	-	-
	Matanao	2,160	-	2,160	-	-	-	-	2,160.00
	Sta. Cruz	1,080	-	1,080	-	-	-	-	1,080.00
	Bansalan	-	-	-	-	-	-	-	-
	Malita	-	-	-	-	-	-	-	-
	Magsaysay	-	-	-	-	-	-	-	-
	Digos City	-	-	-	-	-	-	-	-
Sultan Kudarat		11,815	-	11,815	-	-	-	-	11,815.00
	Bagumbayan	5,657	-		-	-	-		
	Tacurong City	2,805	-	2,805	-	-	-	-	2,805.00
	Lebak	2,974	-	2,974	-	-	-	-	2,974.00
	Lambayong	741	-	741	-	-	-	-	741.00
	Cotabato City	-	-	-	-	-	-	-	-
	Isulan	12,001	-	12,001	-	-	-	-	12,001.00

Province	Per DBM				Per LGU				Variance
	Municipality/ City	Mining Taxes	Royalties from Mineral Reservation	Total per DBM	Mining taxes	Mineral Reservation	Utilization of hydroelectric	Total Per LGU	
	Senator Ninoy Aquino	5,211	-	5,211	-	-	-	-	5,211.00
Sarangani		-	-	-	-	-	-	-	-
	Maasim	-	-	-	-	-	-	-	-
	Maitum	-	-	-	-	-	-	-	-
	Alabel	-	-	-	-	-	-	-	-
	Gen. Santos City	-	-	-	-	-	-	-	-
	Glan	-	-	-	-	-	-	-	-
	Malungon	-	-	-	-	-	-	-	-
South Cotabato		-	-	-	-	-	-	-	-
	Koronadal	-	-	-	-	-	-	-	-
	Polomok	-	-	-	-	-	-	-	-
Cotabato		1,094,800	-	1,094,800	-	-	-	-	1,094,800.00
	Carmern	-	-	-	-	-	-	-	-
	Arakan	-	-	-	-	-	-	-	-
	Libungan	-	-	-	-	-	-	-	-
	Matalam	-	-	-	-	-	-	-	-
	M'lang	-	-	-	-	-	-	-	-
	Makilala	-	-	-	-	-	-	-	-
	Kidapawan City	-	-	-	-	-	-	-	-
Agusan Del Norte		4,782,885	-	4,782,885	4,943,618.00	-	-	4,943,618.00	(160,733.00)
	Tubay	10,759,732	-	10,759,732	-	-	-	-	10,759,732.00
	Cabadbaran	64,146	-	64,146	-	-	-	-	64,146.00
	Butuan City	16,905	-	16,905	-	-	-	-	16,905.00
	Buenavista	1,874	-	1,874	-	-	-	-	1,874.00
	Kitcharao	-	-	-	-	-	-	-	-
	Jabonga	307	-	307	-	-	-	-	307.00
	Nasipit	-	-	-	-	-	-	-	-
	R.T Romualdez	-	-	-	-	-	-	-	-
Agusan Del Sur		-	-	-	-	-	-	-	-
	Bunawan	-	-	-	-	-	-	-	-
	Rosario	-	-	-	-	-	-	-	-
	San Francisco	-	-	-	-	-	-	-	-
	Prosperidad	-	-	-	-	-	-	-	-
	Bayugan	-	-	-	-	-	-	-	-
	Sta. Josefa	-	-	-	-	-	-	-	-
	Canayugan	-	-	-	-	-	-	-	-
Surigao Del Norte		37,505,620	50,059,171	87,564,791	-	-	-	-	87,564,791.00
	Claver	62,146,106	85,177,405	147,323,511	98,431,846.00	-	-	98,431,846.00	48,891,665.00
	Tagana-an	8,263,458	20,086,117	28,349,575	-	-	-	-	28,349,575.00
	Surigao City	32,204	8,320,175	8,352,379	-	-	-	-	8,352,379.00
	San Francisco	-	-	-	-	-	-	-	-

Province	Per DBM				Per LGU				Variance
	Municipality/ City	Mining Taxes	Royalties from Mineral Reservation	Total per DBM	Mining taxes	Mineral Reservation	Utilization of hydroelectric	Total Per LGU	
	Mainit	10,662	-	10,662	-	-	-	-	10,662.00
	Tubod	-	-	-	-	-	-	-	-
	Nonoc	-	-	-	-	-	-	-	-
	Cagdianao	-	25,462,448	25,462,448	-	-	-	-	25,462,448.00
	Hayanggabon	-	21,272,577	21,272,577	-	-	-	-	21,272,577.00
	Taganito	-	8,384,495	8,384,495	-	-	-	-	8,384,495.00
Dinagat Islands		7,016,067	18,405,968	25,422,035	2,395,681.00	13,211,029.00	-	15,606,710.00	9,815,325.00
	Basilisa	2,468,991	1,382,222	3,851,213	3,930,930.00	-	-	3,930,930.00	(79,717.00)
	Libjo	528,014	3,615,590	4,143,604	-	-	-	-	4,143,604.00
	Loreto	2,061,734	9,828,195	11,889,929	10,333,844.00	-	-	10,333,844.00	1,556,085.00
	Cagdianao	4,245,578	13,527,945	17,773,523	8,587,491.00	-	-	8,587,491.00	9,186,032.00
	Tubajon	6,481,835	13,763,026	20,244,861	7,624,547.00	-	-	7,624,547.00	12,620,314.00
	San Jose	-	-	-	-	-	-	-	-
Surigao Del Sur		1,575,830	21,954,600	23,530,430	35,109,079.00	-	-	35,109,079.00	(11,578,649.00)
	Carrascal	12,375,691	48,397,850	60,773,541	25,020,957.00	33,952,233.00	-	58,973,190.00	1,800,351.00
	Madrid	-	-	-	-	-	-	-	-
	Tandag	-	-	-	-	-	-	-	-
	Tago	-	-	-	-	-	-	-	-
	Bislig City	-	-	-	-	-	-	-	-
	Hinatuan	-	-	-	-	-	-	-	-
	Bayabas	-	-	-	-	-	-	-	-
	San Miguel	-	-	-	-	-	-	-	-
	Lianga	-	-	-	-	-	-	-	-
	Marihatag	-	-	-	-	-	-	-	-
	Cantilan	5,137,348	-	5,137,348	5,137,348.00	-	-	5,137,348.00	-
NCR		-	-	-	-	-	-	-	-
	Muntinlupa City	-	-	-	-	-	-	-	-
	Pasig City	-	-	-	-	-	-	-	-
	Quezon City	-	-	-	-	-	-	-	-
	San Juan City	-	-	-	-	-	-	-	-
	Pasay City	-	-	-	-	-	-	-	-
	Makati City	-	-	-	-	-	-	-	-
Antique		-	-	-	244,544,165.00	-	-	244,544,165.00	(244,544,165.00)
	Caluya	-	-	-	261,388,570.00	-	-	261,388,570.00	(261,388,570.00)
Zamboanga del Norte		-	-	-	-	-	-	-	-
	Siocon	-	-	-	-	-	-	-	-
Eastern Samar		-	-	-	-	-	-	-	-
	Guiuan Municipality	-	-	-	-	-	-	-	-
TOTAL		**331,300,950**	**360,743,535**	**692,044,485**	**1,008,734,671**	**58,269,013**	**3,699,754**	**1,070,703,438**	**(378,681,712)**

DBM releases vs. MGB allocation

The table below compares the amount of royalties from mineral reservation released by the DBM in 2014 and the summary of 2013 collections for allocation by the MGB. Due to the processing time of releases of share in national wealth, the amounts released in 2014 arose from collections in 2013. Amounts reconciled are only those for provinces, municipalities and cities. Reconciliations of LGU figures do not include share in national wealth of barangays.

On the other hand, the amount released to municipalities and cities as reported by the DBM are greater than the amount allocated by the MGB. Difference pertains to allocations to barangays, which were included in the amount reported by the DBM. For example, the amount reported by the DBM for the municipality of Sta. Cruz, Zambales includes allocation to Brgy. Guisgis. This is noted for the rest of the allocations to municipalities.

LGU				Per MGB	Variance
Region	Province	Municipality/ City	Royalties from Mineral Reservation per DBM		
REGION III	ZAMBALES		3,417,154	4,972,123.22	(1,554,969.22)
REGION III		Sta. Cruz	7,688,597	11,187,277.24	(3,498,680.24)
REGION XIII	SURIGAO DEL NORTE		50,059,171	46,350,249.21	3,708,921.79
REGION XIII		Claver	85,177,405	75,756,346.55	9,421,058.45
REGION XIII		Tagana-an	20,086,117	25,483,437.88	(5,397,320.88)
REGION XIII		Surigao City	8,320,175	3,048,276.30	5,271,898.70
REGION XIII		Cagdianao, Surigao del Norte	25,462,448	-	25,462,448.00
REGION XIII		Hayanggabon	21,272,577	-	21,272,577.00
REGION XIII		Taganito	8,384,495	-	8,384,495.00
REGION XIII	DINAGAT ISLANDS		18,405,968	11,643,508.19	6,762,459.81
REGION XIII		Basilisa	1,382,222	3,006,260.37	(1,624,038.37)
REGION XIII		Libjo	3,615,590	72,282.00	3,543,308.00
REGION XIII		Loreto	9,828,195	9,395,035.93	433,159.07
REGION XIII		Cagdianao	13,527,945	6,099,767.79	7,428,177.21
REGION XIII		Tubajon	13,763,026	7,624,547.33	6,138,478.67
REGION XIII	SURIGAO DEL SUR		21,954,600	31,406,241.12	(9,451,641.12)
REGION XIII		Carrascal	48,397,850	70,664,042.53	(22,266,192.53)
			360,743,535	306,709,395.66	Total for municipalities and barangays
			360,743,535	471,860,608.70	Total amount for distribution to LGU per DBM
			-	(165,151,213.05)	Barangay's share

V. Variance analysis: A change-point tool

Set out in this section are the variances noted during the reconciliation procedures. These variances are further analyzed to determine proper course of action.

Table 105. **Variance per industry sector and per government agency**

	Per government agency	Variance post-reconciliation	% to government amount
Mining			
BIR	8,197,818,224	332,528,620	4%
BOC	620,062,218	58,962	0%
LGU	435,359,572	56,618,678	13%
MGB	2,152,880,936	12,049,119	1%
NCIP	58,010,632	117,136,422	202%
TOTAL	**11,464,131,582**	**518,391,801**	**5%**

	Per government agency	Variance post-reconciliation	% to government amount
Oil and gas			
BIR	15,150,539,388	-	0%
DOE	27,055,539,706	-	0%
TOTAL	**42,206,079,094**	**-**	**0%**

Resulting differences per participating entity

MINING	Per government agency	Variance post-reconciliation	% to government amount
AAM-Phil Natural Resources Exploration and Development Corporation			
BIR	6,617,115	20,039,727	303%
BOC	-	-	0%
LGU	3,920,063	4,497,463	115%
MGB	52,323,067	(2,223,749)	-4%
NCIP	-	-	0%

MINING	Per government agency	Variance post-reconciliation	% to government amount
Adnama Mining Resources, Incorporated			
BIR	59,475,843	29,793,352	50%
BOC	949,456	(949,456)	-100%
LGU	3,278,194	1,904,686	58%
MGB	123,359,852	-	0%
NCIP	-	-	0%
Apex Mining Company, Inc.			
BIR	-	41,997,162	100%
BOC	43,341,802	-	0%
LGU	31,737,409	-	0%
MGB	-	-	0%
NCIP	8,250,000	(8,125,000)	-98%
BenguetCorp Nickel Mines, Inc.			
BIR	91,409,258	-	0%
BOC	-	-	0%
LGU	-	-	0%
MGB	96,660,846	2,499,577	3%
NCIP	-	-	0%
Cagdianao Mining Corporation			
BIR	730,050,329	-	0%
BOC	9,792,365	-	0%
LGU	6,134,091	-	0%
MGB	179,596,791	-	0%
NCIP	-	-	0%
Carmen Copper Corporation			
BIR	577,063,579	-	0%
BOC	180,697,153	(25,309)	0%
LGU	51,632,035		0%
MGB	-	-	0%
NCIP	-	-	0%
Carrascal Nickel Corporation			
BIR	212,994,951	-	0%
BOC	33,557	-	0%
LGU	4,714,462	195,991	4%
MGB	257,662,770	-	0%
NCIP	-	36,676,104	100%
Citinickel Mines and Development Corporation			
BIR	-	105,767,667	100%
BOC	-	-	0%
LGU	2,815,016	2,514,375	89%
MGB	-	1,528,692	100%
NCIP	1,750,000	19,202,575	1097%
Filminera Resources Corporation			
BIR	352,929,600	-	0%
BOC	-	-	0%
LGU	66,172,609	-	0%
MGB	-	-	0%
NCIP	-	-	0%

MINING	Per government agency	Variance post-reconciliation	% to government amount
Greenstone Resources Corporation			
BIR	-	59,234	100%
BOC	5,574,873	-	0%
LGU	2,841,024	123,316	4%
MGB	-	-	0%
NCIP	-	-	0%
Hinatuan Mining Corporation			
BIR	838,029,438	-	0%
BOC	9,194,876	-	0%
LGU	58,574,989	-	0%
MGB	266,113,241	-	0%
NCIP	-	-	0%
Johson Gold Mining Corporation			
BIR	1	-	0%
BOC	-	-	0%
LGU	1,972	10,203	517%
MGB	-	-	0%
NCIP	-	-	0%
Krominco, Inc.			
BIR	827,287	-	0%
BOC	1,483,618	-	0%
LGU	2,181,690	-	0%
MGB	2,621,927	(579,888)	-22%
NCIP	-	-	0%
Lepanto Consolidated Mining Company			
BIR	28,615,003	-	0%
BOC	31,275,392	-	0%
LGU	10,618,016	-	0%
MGB	-	-	0%
NCIP	-	-	0%
Leyte Ironsand Mining Corporation			
BIR	2,158,471	960,718	45%
BOC	184,172	-	0%
LGU	201,050	(296)	0%
MGB	-	-	0%
NCIP	-	-	0%
Libjo Mining Corporation			
BIR	-	43,235,111	100%
BOC	-	-	0%
LGU	3,000	3,874	129%
MGB	58,011,628	(8,457,291)	-15%
NCIP	-	-	0%
LNL Archipelago Minerals, Incorporated			
BIR	72,499,566	-	0%
BOC	-	-	0%
LGU	-	-	0%
MGB	-	-	0%
NCIP	-	-	0%

MINING	Per government agency	Variance post-reconciliation	% to government amount
Marcventures Mining and Development Corporation			
BIR	48,896,746	-	0%
BOC	-	-	0%
LGU	2,344,840	213,802	9%
MGB	-	-	0%
NCIP	-	25,360,263	100%
OceanaGold (Philippines), Inc.			
BIR	137,146,435	-	0%
BOC	132,799,220	227,703	0%
LGU	-	-	0%
MGB	-	-	0%
NCIP	-	-	0%
Ore Asia Mining and Development Corporation			
BIR	2,836,286	-	0%
BOC	3,505,863	(14,204)	0%
LGU	568,697	-	0%
MGB	-	-	0%
NCIP	-	-	0%
Pacific Nickel Phils., Inc.			
BIR	8,612	-	0%
BOC	-	-	0%
LGU	1,823,668	(1,782,748)	-98%
MGB	-	-	0%
NCIP	-	-	0%
Philex Mining Corporation			
BIR	695,353,978	-	0%
BOC	133,943,328	(21,079,937)	-16%
LGU	96,286,508	-	0%
MGB	-	-	0%
NCIP	-	-	0%
Philippine Mining Development Corporation			
BIR	27,147,402	-	0%
BOC	-	-	0%
LGU	-	-	0%
MGB	-	-	0%
NCIP	-	-	0%
Philsaga Mining Corporation			
BIR	6,626,306	-	0%
BOC	41,854,547	24,553,899	59%
LGU	-	31,067,554	100%
MGB	-	-	0%
NCIP	-	-	0%
Platinum Group Metals Corporation			
BIR	295,421,475	-	0%
BOC	-	-	0%
LGU	7,000,000	1,474,926	21%
MGB	583,259,071	16,079,169	3%
NCIP	-	-	0%

MINING	Per government agency	Variance post-reconciliation	% to government amount
Rio Tuba Nickel Mining Corporation			
BIR	1,683,107,578	-	0%
BOC	14,390,143	-	0%
LGU	20,026,319	-	0%
MGB	-	-	0%
NCIP	13,029,935	-	0%
Shuley Mine, Incorporated			
BIR	241,511,794	-	0%
BOC	-	-	0%
LGU	433	2,320,280	535861%
MGB	104,601,030	3,202,609	3%
NCIP	-	-	0%
Sinosteel Phils. H. Y. Mining Corporation			
BIR	515,276	-	0%
BOC	-	-	0%
LGU	2,414,270	-	0%
MGB	4,936,872	-	0%
NCIP	-	-	0%
SR Metals, Inc.			
BIR	189,915,345	90,675,649	48%
BOC	2,070,499	(2,070,499)	-100%
LGU	13,663,828	12,337,781	90%
MGB	-	-	0%
NCIP	18,800,909	26,536,915	141%
Taganito Mining Corporation			
BIR	1,883,628,565	-	0%
BOC	8,321,075	-	0%
LGU	46,405,389	-	0%
MGB	423,733,841	-	0%
NCIP	16,179,788	-	0%
TVI Resource Development Philippines, Inc. (Canatuan)			
BIR	13,031,985	-	0%
BOC	650,279	(583,235)	-90%
LGU	-	1,737,471	100%
MGB	-	-	0%
NCIP	-	17,485,565	100%

OIL AND GAS	Amount per government agency	Variance post reconciliation	% to government
Chevron Malampaya LLC			
BIR	7,406,418,245	-	0%
DOE	-	-	0%
Galoc Production Company			
BIR	103,354,064	-	0%
DOE	1,407,240,608	-	0%
Nido Production (Galoc) Pty. Ltd. - Philippine Branch			
BIR	37,922,548	-	0%
DOE	-	-	0%
PNOC-Exploration Corporation			
BIR	1,169,596,385	-	0%
DOE	-	-	0%
Shell Philippines Exploration B.V.			
BIR	6,433,248,146	-	0%
DOE	25,648,299,098	-	0%

3. Recommendations

BIR

Second PH-EITI report Observation	Recommendation	Status
LTAD vs. non-LTAD participating entities Some participating entities that were qualified as large taxpayers under the provisions of RR 17-2010 are still filing to various RDOs in 2013.	Strict monitoring of all companies that may qualify as large taxpayers based on the provision of RR 17-2010 Consolidated regulations implementing RA 7646, an act authorizing the Commissioner of Internal Revenue Taxes by large taxpayers and prescribing the coverage and criteria for determining large tax payers. This will ensure proper monitoring by the BIR specialized offices of the qualified companies in terms of complying with tax reporting and payment compliance.	Similar issue for the third PH-EITI report. Mandatory LTAD registration shall be implemented.

DOE

Second PH-EITI report Observation	Recommendation	Status
Create a reporting system that would determine the direct impact measured through the jobs attributable to the oil and gas industry.	In order to enhance the accuracy and accessibility of contextual information, we recommend that the DOE periodically (at least annually) maintain information on the contribution of the industry to labor and employment.	Similar issue for the third PH-EITI report.
Timeline of launching to awarding contracts to Companies	For the past two PECRs (4 and 5) launched by the agency, the deadlines have been pushed back resulting in delays in the evaluation of submitted bids from both foreign and local companies. This may result in loss of interest from a number of investors. While the delays are caused by factors beyond the agency's control (i.e. provided more assistance to the prospective energy developers, conflicting schedules of the agency's officials on the initial scheduled launching of PECR 5), we recommend that the DOE set a maximum lead time for every stage of the PECR to ensure that investment opportunities that will pave the way for the exploration of more petroleum areas in the country will not be lost.	Similar issue for the third PH-EITI report.
We have noted that the list of SCs and COCs that can be found on the DOE website is not updated and had to be obtained directly from the DOE. Thus, the list of SCs still lacks information on the coordinates of the license area, date of application, and the commodity being produced.	As noted in the second PH-EITI report, we recommend DOE to maintain a summary of information, including the data currently lacking in the system, and update the same on a regular basis (at least annually). The same updated summary should be published in DOE's website.	Similar issue for the third PH-EITI report. As a response, the DOE is currently developing the Energy Data Center of the Philippines online inquiry site.

MGB

Second PH-EITI report Observation	Recommendation	Status
Review of the SDMP 5-year program There is no concrete indication to support that the implementation of the 5-year SDMP program of the extractive companies are strictly and diligently monitored by the agency. It is noted that the head office has difficulty monitoring the SDMP five year program due to the absence of reports available to support actual implementation.	It is recommended that the agency establishes a monitoring mechanism to check actual implementation of the SDMP 5-year program which also reports available funds at the end of each reporting period. An online reporting and monitoring tool must be completed on a yearly basis starting from 1st year of SDMP implementation up until the 5th year to check actual implementation of programs including verification of available funds at the end of each reporting period (i.e. unspent funds, back logs, etc.)	Similar issue for the third PH-EITI report.
Standardize MMT reports submitted to Central Office Based on the review of the monitoring reports of the extractive companies, noted some inconsistencies on the information included therein including incomplete disclosure of the required information.	It is recommended that the agency structure a standard checklist for the required information that should be reflected in the monitoring reports to ensure consistency and completeness of information for reporting and monitoring purposes.	Similar issue for the third PH-EITI report. MGB cited existing DAOs which are implemented after 2014 and are expected to address the issue.
Additional manpower requirements for the licensing Based on the observation conducted during the agency visit, it noted that the tenements team which involves approximately 15 members, process numerous applications from licensees and updates status of on-going applications which likewise involves a very tedious tasks. Lack of sufficient manpower requirements might lead to slow turnaround and late approvals of permit applications.	It is recommended that the Government consider increasing its manpower resources in the tenements team to compensate for the increasing level of license applications received by the department including extensive monitoring of the status of all license applications.	Similar issue for the third PH-EITI report.

Second PH-EITI report Observation	Recommendation	Status
Regular and up-to-date monitoring of the Mining Tenements Statistics Report spreadsheet and consider ready access be made to the public Per review of the latest statistics report, it is noted that a consolidated summary report which details the current status of ALL applications (i.e. cancellations, denials, appealed, etc.) is not available nor readily accessible by the public including any actions undertaken for any changes noted. Also, actual monitoring of the information included therein cannot be established in the absence of any reviews performed on the said report which might also cast doubt in terms of the actual status of these applications.	It is recommended that a consolidated summary of all on-going applications be completed and updated regularly and be made publicly available in the licensing database for easier references in terms of the status of permit applications. Strict monitoring on the current status of the applications be reflected in the summary and ensure appropriateness by providing evidence of review by authorized personnel.	Similar issue for the third PH-EITI report.
Accuracy of production data We understand that the production data provided by the agency was based on the submissions and declarations from the extractive companies. The agency does not have its own procedures and systems to collect and control production data provided by the mining companies	It is recommended that the agency establishes its own mechanism, process and procedures to collect and control production data. Also, it is recommended that the agency provides us with a comparison of the production volumes declared by the mining companies with the measurements of the agency for each reporting year.	Similar issue for the third PH-EITI report.

Second PH-EITI report Observation	Recommendation	Status
The MGB's list of approved mining contracts/permits does not include information about the date of application and the coordinates of the licensed area.	It was recommended that MGB also includes these information in the register and for it to be accessible by the public via the agency's website.	Similar issue for the third PH-EITI report. As a response, the MGB has designed and implemented the Mineral Industry Central Database in 2016. The database will facilitate the improvement of MGB's database to include EITI data and ensure that the information specified in the EITI reporting templates will be accessible by the public, also at the level of disaggregation required by the EITI. Information that will be available through the database include data on: (i) mining tenement; (ii) lands geology; (iii) mining technology; (iv) mineral economics; (v) mining environment and safety; (vi) metallurgical technology; and (vii) marine geology. As of date, the MGB is populating 2009 to 2012 information into the database. The encoding of prior year data is expected to be completed by 2017, and by then, data will be input into the system on a concurrent basis.

NCIP

Second PH-EITI report Observation	Recommendation	Status
Insufficient monitoring of royalties to IPs The agency does not have a formal and adequate monitoring of royalty to IPs. The agency (NCIP) relies on voluntary disclosures made by companies.	It is recommended that the agency develop a system for monitoring IP royalties. The agency must require all extractive companies to submit copies of deposits/proof of payments to the designated bank accounts for IP royalties.	Similar issue for the third PH-EITI report. Additionally, under Section 44 of RA No. 8371, the NCIP is tasked to "coordinate development programsand projects for the advancement of the ICCs/ IPs and to oversee the proper implementationthereof." However, based on NCIP's actual practice and implementation, that while the NCIP may exercise their visitorial power to evaluate, audit and examine accounting books, records, and other financial documents, NCIP is not responsible for monitoring the implementation of the CRDP. NCIP can consider revisiting its interpretation of Section 44 of RA No. 8371, as its functions should include oversight of the projects and programs of ICCs/ IPs.
Regular monitoring of the list of entities operating within the ancestral domain (AD) including the respective MOAs and ensure information be made publicly available through the agency's website. The agency does not have a readily available information about the list of entities operating within AD.	It is recommended that the agency consistently and regularly monitor list of the entities operating within AD and ensure up-to-date information are reflected therein. MOAs/CADTs and other relevant information must also be diligently monitored for EITI reporting purposes.	Similar issue for the third PH-EITI report.

LGUs

Second PH-EITI report Observation	Recommendation	Status
Implement monitoring of projects and improvements donated/provided by mining companies Donations and infrastructure projects by mining companies are given directly to barangays. These are not always reported by either the barangay or the company to the respective municipality or province, and as such, municipalities and provinces are not fully aware of the extent of the companies' contributions to mining communities.	It is recommended that LGUs make an inventory of these projects and monitor these to properly account for the value of these contributions.	Similar issue for the third PH-EITI report.
Consider setting aside revenues collected from mining companies towards the development of the communities affected by extractive activities. Taxes and fees collected from mining companies form part of the LGUs' general funds and are programmed towards projects and expenses for the entire community. There are no specific projects for which revenues collected from mining companies are allocated.	Given that mining communities are directly affected by extractive activities, LGUs should consider setting up a special fund from revenues earned from extractive companies so that these may be allocated towards projects that would contribute to the rehabilitation and development of mining communities. This way, it is ensured that there is a direct benefit on the mining communities.	Similar issue for the third PH-EITI report.

Additional points noted for LGU during the course of the third PH-EITI report reconciliation procedures are as follows:

	Issues	Recommendation
1	The SDMPs of Mining companies are not aligned with local development plan which may lead to duplication of programs to be implemented.	LGUs should be involved in the identification and planning of the companies' SDMPs to align with the local development plan. Moreover, LGUs should ensure the sustainability of programs/projects implemented under SDMP as well as conduct regular assessment of the impact of SDMP projects.
2	Amount received through NADAI is lumped and unspecified data from concerned agencies.	Indicate in the NADAI name of the company, details of computation, and allocation period.

	Issues	Recommendation
3	Completeness of the collected excise tax from mining companies cannot be assured by LGUs.	MGB should provide LGUs with mining operations a certified monthly excise tax collection report. Further, it should issue order of collection or billing to each LGU. It was noted that some mining companies operate in 2 or more adjacent municipalities but MGB only issues order of collection to only one municipality.
4	It was noted during our walkthrough that local business taxes paid by the extractive companies are based on the unaudited gross revenues. There are no further adjustments on the payments based on the audited balances.	LGUs should require extractive companies to submit the audited financial statements on the succeeding year of payment and any difference on the calculated local business tax will be collected/refunded, as the case may be.
5	There is no clear guideline as to the utilization of the Share in National Wealth.	DBM to issue/define specific guidelines on the utilization of National Wealth derived from mining activities.
6	The Share in National Wealth received by the LGUs are lumped with the LGUs General fund leading to improper utilization of it.	It was recommended to have separate SL for Share in National wealth and separate trust fund to physically separate the receipt of Share in National wealth from the General fund.
7	There are long delays in the distribution of the Share in National Wealth. As of date, some LGUs have not yet received their respective shares in National Wealth.	Already implemented a change in the process of releasing the LGU share starting 2016.
8	Collecting LGUs must inform, forward or remit to other LGUs their respective shares in the collection. It was noted that there are cases wherein occupation fees were collected by the municipalities without informing or remitting to the Provincial LGU their respective shares.	Quarterly reports should be prepared by the collecting LGUs and is required to be shared to the affected province or barangays.
9	Donations directly provided by the extractive companies to the barangays are not completely accounted for by the respective municipality and province since these were not always reported.	Receiving barangay should report any donations received from extractive companies to their respective municipality and province.

VI. Scope of the report

A. Reporting companies

A preliminary list of companies from the extractive industry was used by the MSG in assessing the scope of the reconciliation procedures. The list was based on the records of MGB and DOE of all companies with approved licenses and permits in 2014. The targeted scope was confirmed during the MSG meeting held in November 2016. For this year, however, the MSG has decided that the scope of the reporting companies should not be limited to material entities (i.e. those with at least PHP1bn reported sales) but should encompass all companies as identified by MGB and DOE. Based on the results of the first two reports, the MSG acknowledge that participation may not reach 100% as the exercise is still voluntary and not mandatory by law. Alternatively, the report disclosed the percentage scope achieved for the three year period, which did not significantly vary. Accordingly, the MSG believes that this is adequate representation other than coal. This included 46 large-scale metallic mining, 11 oil and gas, and one coal companies.

Table 106. **Mining – 46 large-scale metallic mining entities**

	Name of Company	Participating (Y or N)
1	AAM-PHIL Natural Resources Exploration and Development Corporation	Y
2	Adnama Mining Resources, Incorporated	Y
3	Apex Mining Company, Inc.	Y
4	BenguetCorp Nickel Mines, Inc.	Y
5	Cagdianao Mining Corporation	Y
6	Carmen Copper Corporation	Y
7	Carrascal Nickel Corporation	Y
8	Citinickel Mines and Development Corporation	Y
9	Filminera Resources Corporation	Y
10	Greenstone Resources Corporation	Y
11	Hinatuan Mining Corporation	Y

	Name of Company	Participating (Y or N)
12	Johson Gold Mining Corporation	Y
13	Krominco, Inc.	Y
14	Lepanto Consolidated Mining Company	Y
15	Leyte Ironsand Corporation	Y
16	Libjo Mining Corporation	Y
17	LNL Archipelago Minerals, Incorporated	Y
18	Marcventures Mining and Development Corporation	Y
19	Mt. Sinai Mining Exploration and Development Corporation	Y
20	OceanaGold (Philippines), Inc.	Y
21	Ore Asia Mining and Development Corporation	Y
22	Pacific Nickel Phils., Inc.	Y
23	Philex Mining Corporation	Y
24	Philippine Mining Development Corporation	Y
25	Philsaga Mining Corporation	Y
26	Platinum Group Metals Corporation	Y
27	Rio Tuba Nickel Mining Corporation	Y
28	Sinosteel Phils. H. Y. Mining Corporation	Y
29	SR Metals, Incorporated	Y
30	Taganito Mining Corporation	Y
31	TVI Resources Development Philippines, Inc. – Cagdianao (Canatuan)	Y
32	Atro Mining Vitali, Inc.	N - Declined to participate
33	Berong Nickel Corporation	N – Declined to participate
34	Cambayas Mining Corporation	N - Declined to participate
35	Century Peak Corporation (Casiguran and Esperanza)	N - Declined to participate
36	CTP Construction and Mining Corporation (Adlay and Dahican)	N - Declined to participate
37	Investwell Resources, Incorporated	N - Declined to participate
38	Norweah Metals and Minerals Company (final tax)	N - Declined to participate
39	Oriental Synergy Mining Corporation	N - Declined to participate
40	Shuley Mine, Incorporated (Contractor: Pacific Nickel Philippines, Inc.)	N - Declined to participate
41	SR Languyan	N - Declined to participate
42	Strong Built (Mining) Development Corporation	N - Declined to participate
43	Zambales Diversified Metals Corporation	N - No response
44	TVI Resources Development Philippines, Inc. (Agata)	N - No extractive revenue in 2014
45	Wellex Mining Corporation	N - No extractive revenue in 2014

*Century Peak Corporation and CTP Construction each have 2 projects, which are considered separate entities that make up the 46 target large scale metallic companies

In summary, out of the targeted 46 large-scale metallic mining companies, 31 participated, 11 declined, one did not respond to request for submission of reporting templates, and one had no extractive activities and revenue in 2014.

Oil and gas

Table 107. **Oil and gas – 11 entities**

	Name of Company	Participating (Y or N)
1	Chevron Malampaya LLC	Y
2	Galoc Production Company	Y
3	Nido Production Galoc	Y
4	PNOC - Exploration Corporation	Y
5	Shell Philippines Exploration B.V.	Y
6	Oriental Petroleum and Minerals Corporation	N – Declined to participate
7	Alcorn Gold Resources Corporation	N – Initially declined to participate but eventually submitted template after 20 December 2016, date of special meeting held by MSG. Consequently, this was no longer subjected to reconciliation procedures.
8	Forum Energy Philippines Corp.	N - Declined to participate
9	The Philodrill Corporation	N - Declined to participate

For the third PH-EITI report, five oil and gas and companies participated in the exercise. The remaining six companies either declined to participate or had no extractive revenue in 2014.

In addition to the above, there were three companies excluded as follows:

a. Rapu-Rapu Minerals, Inc. - the Company already discontinued operations in 2013 and is in the process of undergoing rehabilitation; and

b. Trans-Asia Oil and Energy Devt. Corp. - the Company reported sales on its other business (i.e. electricity generation) but remain at the pre-operating phase of its oil and gas activities.

c. Nido Petroleum Philippines Pty. Ltd. - the Company is still in exploration stage, hence, out of scope for purposes of the third PH-EITI report, which only covers companies in production phase.

Coal

Semirara Mining and Power Corporation, the lone target company for the coal sector, did not participate.

As done in prior reports, more than sufficient effort was exerted including direct email correspondences with Semirara and formal letter sent by the DOF to the DOE for assistance. Alternative procedures were then conducted to present information on Semirara's revenue streams including obtaining public documents such as audited financial statements and unilateral disclosures by government agencies. These were included and presented in Section I of this Chapter.

B. GOCCs

A detailed discussion on GOCCs may be found in Section I (F) of Chapter 1.

C. Government agencies

Presented below is the list of government agencies and their respective revenue streams and funds being collected.

Type	Description	Rate	Paid to agency	Unilateral disclosure	In scope revenue stream for the third PH-EITI report
Responsible agency: BIR					
Corporate income tax	Calculated based on estimated taxable income	Generally at 30% unless entities are under different tax regimes including ITH (0%) or gross income taxation (5%). Upon expiration of ITH, normal income tax is levied.	Yes	No	Yes
Excise tax on minerals	Imposed on coal, metallic and non-metallic minerals	2% of actual market value of the gross output thereof at the time of removal	Yes	No	Yes
Selected final withholding tax	Portion of payments made to foreign shareholders, head office, and claimowners	Ranges between 5% and 30% depending on type of payments made (e.g. cash or property dividends), as well as existing tax treaty with another country.	Yes	No	Yes
Improperly Accumulated Earnings Tax (IAET)	Applied to closely-held corporations that have retained excess earnings instead of declaring dividends	10% of improperly accumulated taxable income	Yes	No	No
Responsible agency: BOC					
Customs duties	Imposed on all articles imported from any foreign country into the Philippines, except as otherwise specifically provided for in the tariff and customs and other laws	Computed using varying rates depending on the nature and value of the imported article	Yes	No	Yes
VAT	Mainly imposed on imported capital equipment	12% of landed cost or the value of imported article plus other charges, as well as excise tax	Yes	No	Yes

Type	Description	Rate	Paid to agency	Unilateral disclosure	In scope revenue stream for the third PH-EITI report
Responsible agency: PPA					
Wharfage fees	Wharfage tariff is imposed for the use of wharf and is assessed against every container and cargo	Tariff varies based on whether the import/ export cargo is domestic or international and is calculated using cargo quantity, weight or measure received and/ or discharged by a vessel Entities with private ports are only liable to pay half or 50% of assessed wharfage fees	Yes	No	No
Responsible agency: MGB					
Occupation fees	Please refer to LGU section.	Yes	No	No	
Royalty on mineral reservation	Mandated for contractors/ permit holders/ lessees who are parties to a mineral agreement	Not less than five percent (5%) of the market value of the gross output of the minerals/mineral products extracted or produced from Mineral Reservations, exclusive of all other taxes	Yes	No	Yes
Responsible agency: DOE					
Government share from oil and gas production	Mandated for entities under service contracts	60% of net revenue	Yes	No	Yes
Training fund for DOE employees	Assistance for training programs, scholarships, conferences, seminars and other similar activities for DOE's personnel	Equivalent to US$20,000 during exploration/ development period and US$50,000 per year during production period	No	No	No
Responsible agency: LGU					
Local business tax	Allocated between head office and plant/ project office	Not exceeding 2% of gross sales or receipts of the preceding calendar year	Yes	No	Yes
Real property - Basic and Special Education Fund (SEF)	Levied on land and machinery Portion of real property is expended exclusively for the activities of the Department of Education	1% to 2% of the assessed value of real property	Yes	No	Yes
Occupation fees	LGU's share in occupation fees levied by the MGB	Computed by MGB and are allocated as follows: 30% to the Provincial government, 42% to the municipal government and 28% to the barangay	Yes	No	No

Type	Description	Rate	Paid to agency	Unilateral disclosure	In scope revenue stream for the third PH-EITI report
Other local taxes	Nature and rates of local taxes vary depending on the local government code imposed		Yes	No	No
Responsible agency: NCIP					
Royalty for IPs	Based on DAO No. 96- 40	Not less than one percent (1%) of gross output	No. This is directly paid to IPs.	No	Yes
Free and Prior Informed Consent (FPIC) expenditure	One-time payment FPIC proceedings commence	Based on the data gathered during the conduct of the Field-based Investigation (FBI)	No. This is directly paid to the IPs.	No	No

For Royalty for IPs and FPIC expenditure, these are directly paid to IPs

D. Mandatory expenditures and social funds

Pursuant to the Mining Act, companies incur expenditures for programs and activities related to social development, environmental protection and rehabilitation. They also establish funds to ensure the availability of financing for their implementation. All such mandatory expenditures and social funds were included in the template irrespective of monetary amounts due to their relevance and importance, as these disclosures not only ascertain regulatory compliance, but also emphasize the social and environmental responsibilities that must be undertaken by the companies.

The required disclosures, however, are limited to those specifically mandated by prevailing regulations and confirmed by either MGB or DOE as applicable to companies, and as such do not include additional activities undertaken as part of their respective Corporate Social Responsibility (CSR) programs.

A summary of mandatory expenditures and funds that are considered unilateral payments, but are nonetheless subjected to reconciliation procedures, as far as practicable, is provided below:

Type	Description	Rate
Responsible agency: MGB		
Annual Environmental Protection and Enhancement Program (AEPEP)	The AEPEP cost covers the amount of environment-related expenses for the entire life of the project wherein the initial 10% of capital/project cost was derived from the feasibility study forming part of the Declaration of Mining Project Feasibility (DMPF).	Under DAO No. 2010-21, AEPEP cost shall approximate 3-5% of direct mining & milling cost
Community Development Program	The amount is imposed on exploration activities, which is intended to enhance the development of the host and its neighboring communities.	10% of the approved budget for an entity's two (2) year Exploration Work Program
Annual Safety and Health Program (ASHP)	The program includes standard operating procedures for mining and milling operations, management and employee training, housekeeping, environmental risk management including emergency response program and occupational health and safety management.	N/A

<table>
<tr><th>Type</th><th>Description</th><th>Rate</th></tr>
<tr><td>Annual Social Development Management Program (ASDMP)</td><td>SDMP is formulated to fulfill social obligations enhancing the development of communities that are directly and/or indirectly affected by the mining project. SDMP is allocated as follows:
<table><tr><th>Program</th><th>Allocation</th></tr><tr><td>Social Development & Management (host and neighboring communities)</td><td>75%</td></tr><tr><td>Mining Technology and Geosciences Advancement</td><td>10%</td></tr><tr><td>Information, Education & Communication</td><td>15%</td></tr></table></td><td>1.5% of prior year's operating expenses</td></tr>
<tr><td>Environmental work program (EWP)</td><td>EWP details existing environment programs where the exploration work is proposed to be undertaken. Potential effects are identified, as well as environmental management measures to be implemented, including the total cost of such projects.</td><td>N/A</td></tr>
<tr><td>Mine rehabilitation funds (MRF)</td><td>The MRF is maintained as a reasonable environmental deposit to ensure availability of funds for the satisfactory compliance with the commitments and performance of the activities stipulated in the AEPEP. This is deposited as a trust fund in a government depository bank and shall be used for physical and social rehabilitation of areas and communities affected by mining activities and for research on the social, technical and preventive aspects of rehabilitation.

The MRF is further broken down into two forms, namely the Mine Monitoring Trust Fund and the Rehabilitation Cash Fund.</td><td>Mine Monitoring Trust Fund is a deposit of not less than PHP 150 thousand.

Rehabilitation Cash Fund is equivalent to 10% of the total amount needed to implement the EPEP or PHP5m, whichever is lower</td></tr>
<tr><td>Mine Waste and Tailings Fees Reserve Fund</td><td>The Mine Waste and Tailings Fees Reserve Fund is to be used for payment of compensation for damages caused by any mining operations and for research projects duly approved by the Contingent Liability and Rehabilitation Fund Steering Committee.</td><td>PHP0.05/MT of mine waste produced and PHP0.10/MT of mill tailings generated</td></tr>
<tr><td>Final Mine Rehabilitation and Decommissioning Fund</td><td>The fund is established to ensure the full cost of the approved FMR/DP accrued before the end of the operating life of the mine.</td><td>N/A</td></tr>
</table>

The above mandatory expenditures and funds are held in trust funds and are not remitted to MGB.

E. Determination of material revenue streams

The determination of materiality is mainly driven by monetary values and by whether these revenue streams are considered as primary sources of receipts, as confirmed by the collecting government agencies.

Similar to the second PH-EITI report, the determination of materiality level for the third PH-EITI report was done on a per industry basis which provided for a uniform monetary threshold and a greater focus on key revenue streams relative to the total revenues on a per industry level. The materiality threshold was calculated using 2% applied to the total revenues collected from the participating entities per industry as reported by the different government agencies. The 2% was benchmarked on the proposed regulatory threshold to be imposed by the Philippine Securities and Exchange Commission on public companies. Presently, the threshold is at 5%, which if applied will result in fewer revenue streams to be covered. Hence, the adoption of a lower threshold was deemed more prudent and will enable greater and expanded scope.

In addition, the nature of the payments based on their relevance and significance to communities and operations was also considered. Thus, real property taxes, mandatory expenditures and social funds and customs duties were included regardless of their amounts.

In scope revenue streams, other taxes and funds are as follows:

Revenue	Responsible government agency
Corporate income tax	BIR
Withholding tax - Foreign shareholder dividends	BIR
Excise tax on minerals	BIR
Local business tax	LGU
Customs duties	BOC
VAT on imported materials and equipment	BOC
Royalty on mineral reservation	MGB
Withholding tax - royalties to claim owners	BIR
Real property tax - Special Education Fund (SEF)	LGU
Real property tax - Basic	LGU
Government share from oil and gas production	DOE
Other taxes	
Royalty for IPs	NCIP
Mandatory expenditures and funds	
Rehabilitation Cash Fund - Actual Expenditure	
Monitoring Trust Fund - Actual Expenditure	
Environmental Trust Fund - Actual Expenditure	
Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	
Mine wastes & Tailing fees	
Annual EPEP	
Social Development & Management (host and neighboring communities)	
Mining Technology and Geosciences advancement	
Information, Education & Communication (IEC)	
Safety and Health Programs	

Any variance arising from the reconciliation procedures for the above in scope revenue streams, other taxes, and funds were subjected to additional procedures. Additional procedures included

tracing of transactions lifted from detailed schedules provided by participating companies and government agencies to supporting documents.

Other options considered by MSG

All revenue streams, other taxes, and funds will be covered during the reconciliation procedures. In case of variance between the reported amounts of the government agency and participating company, a fixed rate of 5% will be applied against the total reported collection per government agency. If the variance is more than 5% of the total collection of the government agency, a reconciliation of that particular revenue stream will be performed. This option will result in different variance thresholds per participating company and government agency. Although this method may cover a greater scope, it may provide a fragmented analysis of the data and variances, distorting any impact of process recommendations.

Resulting differences per participating entity

The following revenue streams were excluded in the third PH-EITI report due to immateriality.

Mining

Responsible Agency	Revenue Stream	GFS Code	AMOUNT
BIR	Withholding tax - Profit remittance to principal	1112E1	-
BIR	Withholding tax - Improperly accumulated retained earnings tax (IAET)	1112E2	-
BOC	Excise tax on imported goods (e.g. petroleum products)	1151E	1,809
PPA	Wharfage fees	1151E	36,639,250
MGB	Others (e.g. penalties, fines, etc.)	143E	5,543,346
LGU	Occupation fees	114521E	10,700,920
LGU	Mayor's permit	114521E	19,504,463
LGU	Community tax	116E	2,128,370
NCIP	FPIC expenditure		-
NCIP	Field based investigation fee		-
Total			**74,518,158**

Oil and gas

Responsible Agency	Revenue Stream	GFS Code	AMOUNT
DOE	Annual rental fees for retained area after exploration	1415E5	-
DOE	Social funds - Training fund for DOE employees (Clause 17.02 Model Contract) - Actual expenditure		-
PPA	Wharfage fees	1151E	1,559,547
BOC	Customs duties	1151E	13,198,001
BOC	Excise tax on imported goods (e.g. petroleum products)	1151E	-
BOC	VAT on imported materials and equipment	1151E	-
Total			**14,757,548**

In addition, the following revenue streams were also excluded as they were determined to be not applicable to the local mining and oil and gas sectors because they are zero-rated or not yet due given the stage of the operation. They may also represent payments made on behalf of other taxpayers (e.g. employees), although still attributed to their operations. These are as follows:

- Fringe benefit and withholding tax on salaries and benefits that are mainly compensation related with remittances made only by entities on behalf of employees.
- Government share from FTAA and JV agreements with no company operating under said contractual provisions in 2012. The first FTAA mining project only commenced commercial operations in April 2013.
- Output VAT since revenue transactions of companies are zero-rated (e.g. export oriented) or exempt as provided by law (e.g. PD 87).
- Documentary stamp taxes, import processing fees, storage fees, arrastre and stevedoring charges were also excluded because of their minimal value.

VII. Methodology

A. Development of reporting template

Similar to the first and second PH-EITI report, 2014 data were gathered through the reporting templates tailored and approved by MSG.

The following guidelines were stated in the reporting templates and were explained to reporting companies and government agencies during MSG meetings, and roadshows:

- Disclosures should include all revenue streams attributed to taxable year 2014 irrespective of whether these were settled or paid in other periods, as well as if another fiscal year end is adopted (e.g. June 30). Essentially, accrual basis of accounting should be followed.
- Templates should present total taxes for the year and schedules presenting the breakdown with the required level of detail (e.g. per frequency, receiving office) indicated in each if variances were noted.
- Templates should be signed by senior management such as President, Chief Finance Officer, or any equivalent personnel for participating companies, and commissioners or deputies for government agencies.

B. Data gathering process

Below is an overview of the approach and methodology, primarily divided into three phases as follows:

- Scoping of companies and revenue streams to be included as part of the template, as well as additional information determined to be significant by stakeholders in gaining further understanding of the local extractive industries
- Preparing and finalizing templates to standardize presentation of information and data, as well as identifying required sign-offs on behalf of companies and agencies. Copies of the standard reporting template may be accessed at http://ph-eiti.org/#/documents/reporting-templates.

- Distribution of templates and start of actual data gathering initiating communications and coordination with assigned companies and agencies.
- Understanding of relevant processes undertaken in the preparation of respective templates including accounting systems involved and procedures done to ensure accuracy and completeness of information.
- Compilation of all templates.

- Comparative analysis of templates between companies and agencies.
- Conduct of reconciliation procedures including inquiry with management on possible causes of variances noted and actual examination of tracing to supporting documents.
- Summarizing results and drawing potential improvements and recommendations that may be considered by both companies and agencies.

C. Reconciliation method

i. Agreed upon procedures

The objectives of the reconciliation process do not extend to an audit and review of the disclosures which were already subjected to the verification of third parties (e.g. independent auditing firms, and COA. Hence, agreed upon procedures (AUP) in accordance with the Philippine Standard on Related Services No. 4400, *Engagements to Perform Agreed-upon Procedures regarding Financial Information,* was determined to be appropriate. The end result of an AUP is a report on factual findings specifically on variances identified, if any, and reasons thereof, with no assurance expressed or issued.

The AUP are as follows:

- Revenue streams above the threshold set were selected and the differences were calculated. Refer to Section VI, *Scope of the report*, of this chapter for the details of the in scope revenue streams.
- Variances between the amounts disclosed by participating entities and the amounts disclosed by the corresponding government agencies were subjected to additional procedures, including direct discussions with management to identify possible reasons and explanations for these differences, as well as tracing sample transactions through the corresponding supporting documents to confirm the validity and accuracy of the disclosures made.

For revenue streams, expenses and funds that were only disclosed by companies but had no corresponding disclosures at the government agencies due to legal restrictions (such as the absence of a confidentiality waiver) and those cases which lack available information (i.e., reports are not readily available at the government agency's central office), these were reconciled through other available supporting documents including tax returns, payment vouchers, invoices and others.

ii. Threshold of amount that will be reconciled

Refer to Section VI, *Scope of the report*, of this chapter for the discussion on the determination of material revenue streams. For each in scope revenue stream, the total variance will be

communicated to both the company and government agency to facilitate the compilation of detailed supporting schedules and additional documents (e.g. official receipts, bank statements). Any reconciling item that remained unsupported and unexplainable was declared as variance post-reconciliation.

iii. Description of walk through procedures

As part of the data gathering process, we performed walkthrough procedures with the participating companies. The walkthrough procedures involved tracing of information to the accounting systems, discussions with employees who were mainly from the Finance/Accounting department, and inspection of sample documents prepared and reviewed by them such as account schedules and the listings generated from their accounting systems.

Lastly, we also referred to the following documents as additional references:

- 2014 audited FS, as these include relevant disclosures in compliance with Revenue Regulation No. 15-2010. This regulation requires the presentation of all applicable taxes made including corporate income, excise and business taxes, duties, and other payments;
- Annual reports for listed entities that ascertain transparency on community development programs; other reports gathered by the EITI Secretariat from various agencies for scoping purposes.

D. Issues encountered

i. BIR waiver

Mining

Presented in the table below is the summary of the BIR waiver monitoring.

	Submitted BIR waiver covering taxable year 2014
Mining	
AAM-Phil Natural Resources Exploration and Development Corporation	Yes
Adnama Mining Resources, Incorporated	Yes
BenguetCorp Nickel Mines, Inc.	Yes
Cagdianao Mining Corporation	Yes
Carmen Copper Corporation	Yes
Carrascal Nickel Corporation	Yes
CTP Construction and Mining Corporation (Adlay and Dahican)	Yes
Eramen Minerals, Inc.	Yes
Filminera Resources Corporation	Yes
Hinatuan Mining Corporation	Yes
Johson Gold Mining Corporation	Yes
Krominco, Inc.	Yes
Lepanto Consolidated Mining Company	Yes
Leyte Ironsand Mining Corporation	Yes
LNL Archipelago Minerals, Inc.	Yes
Marcventures Mining and Development Corporation	Yes
OceanaGold (Philippines), Inc.	Yes
Ore Asia Mining and Development Corporation	Yes
Oriental Synergy Mining Corporation	Yes
Pacific Nickel Phils, Inc.	Yes

	Submitted BIR waiver covering taxable year 2014
Philex Mining Corporation	Yes
Philippine Mining Development Corporation	Yes
Philsaga Mining Corporation	Yes
Platinum Group Metals Corporation	Yes
Rapu-Rapu Minerals, Inc.	Yes
Rio Tuba Nickel Mining Corporation	Yes
Shuley Mine, Incorporated	Yes
Sinosteel Phils. H. Y. Mining Corporation	Yes
SR Metals, Incorporated	Yes
Taganito Mining Corporation	Yes
TVI Resources Development Philippines, Inc.	Yes
Apex Mining Company Inc.	No
Atro Mining Vitali, Inc.	No
Berong Nickel Corporation	No
Cambayas Mining Corporation	No
Century Peak Corporation (Casiguran and Esperanza)	No
Citinickel Mines and Development Corporation	No
Greenstone Resources Corporation	No
Investwell Resources, Incorporated	No
Libjo Mining Corporation	No
Mt. Sinai Mining Exploration and Development Corporation	No
Norweah Metals and Minerals Company	No
S.R. Languyan Mining Corporation	No
Strong Built (Mining) Development	No
Wellex Mining Corporation	No
Zambales Diversified Metals Corporation	No
Oil and gas	
Chevron Malampaya LLC	Yes
Shell Philippines Exploration B.V.	Yes
PNOC-Exploration Corporation	Yes
Nido Production Galoc	Yes
Galoc Production Company W.L.L.	No
Alcorn Petroleum and Minerals Corporation	No
Forum Energy Philippines Corp.	No
The Philodrill Corporation	No
Oriental Petroleum & Minerals Corp.	No
Coal	
Semirara Mining and Power Corporation	No

Most of the BIR waivers were only obtained at the latter part of the reconciliation procedures with the assistance of MSG, PH-EITI Secretariat, RDOs, and the BIR national office. This limited the opportunity to validate and reconcile reported revenue collection.

Oil and gas

There were no similar issue noted on oil and gas.

ii. Delayed submission of templates

A total of 36 companies accomplished and submitted the reporting templates on or before 14 December 2016, the deadline set by MSG. Refer to Section III, *Reconciliation results overview*, of this chapter for the details of the non-participating companies.

The non-submission and delays resulted in a drawn-out reconciliation process. The low number of responses required frequent monitoring through phone calls and emails to follow up the companies.

Due to non-submission of some of the companies, we were not able to confirm the collections reported by the agencies. This precluded the production of a comprehensive report that accurately and completely reflects the aggregate payments of the companies to the government.

iii. Agencies with delayed or incomplete data

BIR

With the provision of RR 17-2010, almost all of mining and oil and gas companies should be enlisted as large taxpayers. However, it was noted during the reconciliation process that there a number of companies still filing its tax returns with an RDO. The process of generating the information needed to be presented by the BIR in its reporting template include the receipt of waivers by the large taxpayers service (LTS) division before cascading it to the RDO to which the company has filed its tax returns. As of 2015, the BIR represented that all companies that have qualified as large taxpayers are now filing in the LTS division.

MGB/NCIP/LGU

The delayed and incomplete submission of reporting templates from government agencies pose limitation to the accuracy of the reconciliation procedures.

LGUs with no data

The following LGUs did not submit their 2014 reporting templates:

LGU	Remarks
Doña Remedios Trinidad Municipality	No response
Eastern Samar Province	No response
South Cotabato	No response
Tawi-tawi Province	No response
Languyan Municipality	No response
Butuan City (Head Office)	No response
Bunawan Municipality	No response
Mandaluyong City	No response
Paranaque City	No response
Taguig City	No response

The non-submission of these LGUs of their reporting template resulted in variances between the amounts reported by the participating entity and the amount reflected per LGU revenue stream, particularly those that are allocated between the different levels of the LGU (province, municipality, etc.), since the participating entities reported 100% of the taxes they had paid, while the province and/or municipality would only report their proportionate share of the total.

E. Assurances agreed upon to ensure credibility of data

To establish credibility of data, the MSG considered availability and accessibility of information including the appropriate level of management who will attest to the accuracy of the data. With these factors in mind, the credibility of data was established through the following:

i. Reporting templates were signed by either the President of the Company and/or Chief Financial Officer, and Department Head for the government agencies.

ii. Traceability of information to the audited financial statements. Refer to Section IX, *Audit procedures*, of this chapter for the discussion on the audits being performed by an independent third party and COA on the financial statements of the companies and government agencies, respectively.

F. Provisions for safeguarding confidential information

The first PH-EITI report includes a comprehensive discussion on the concepts of public disclosure, information, and participation. More specifically on confidentiality, the following rules apply to the mining and oil and gas sectors.

Figure 36. **Rules on confidentiality for the mining sector**

VIII. Discrepancies

A. Summary of discrepancies

In this section, discrepancies for each government agency will be presented. The tables will include information on the following:

- Per participating company – this refers to the amount reported in the template by the participating company
- Per government agency – this refers to the amount reported in the template by the government agency
- Variance pre-reconciliation – this pertains to the initial difference between the amount reported by the company and the government agency
- Reconciled amount – this reflects the true amount of the transaction between the company and the government agency. It is duly supported with detailed schedules and supplemental douments.
- Variance post-reconciliation – Amount that cannot be supported with either a detailed schedule or other documents.

Table 108. **Summary of discrepancies for all agencies - Mining**

	Per participating amount	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Chromite					
BIR	991,893	827,287	164,606	819,229	-
BOC	1,483,618	1,483,618	-	1,483,618	-
LGU	2,453,118	2,181,690	271,428	2,453,118	-
MGB	2,042,039	2,621,927	(579,888)	2,042,039	(579,888)
NCIP	-	-	-	-	-
SUBTOTAL	**6,970,668**	**7,114,522**	**(143,854)**	**6,798,004**	**(579,888)**

	Per participating amount	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Copper / Gold / Silver / Zinc					
BIR	2,043,226,383	1,810,766,887	232,459,496	1,389,730,365	42,056,396
BOC	569,995,409	570,136,594	(141,185)	527,444,832	3,093,121
LGU	420,731,633	259,289,573	161,442,060	226,509,131	32,938,544
MGB	-	-	-	-	-
NCIP	63,139,314	8,250,000	54,889,314	45,528,749	9,360,565
SUBTOTAL	**3,097,092,739**	**2,648,443,054**	**448,649,685**	**2,189,213,077**	**87,448,626**
Nickel					
BIR	7,202,675,969	6,354,081,891	848,594,078	6,239,730,929	289,511,506
BOC	40,905,216	44,751,971	(3,846,755)	41,732,016	(3,019,955)
LGU	167,911,512	173,118,562	(5,207,050)	90,787,667	23,680,430
MGB	2,231,617,629	2,150,259,009	81,358,620	2,027,774,169	12,629,007
NCIP	386,405,917	49,760,632	336,645,285	258,079,151	107,775,857
SUBTOTAL	**10,029,516,243**	**8,771,972,065**	**1,257,544,178**	**8,658,103,932**	**430,576,845**
Other metallic mining entities					
BIR	32,326,747	32,142,159	184,588	29,431,137	960,718
BOC	3,491,659	3,690,035	(198,376)	184,172	(14,204)
LGU	1,233,644	769,747	463,897	1,032,890	(296)
MGB	-	-	-	-	-
NCIP	-	-	-	-	-
SUBTOTAL	**37,052,050**	**36,601,941**	**450,109**	**30,648,199**	**946,218**
Grand Total	**13,170,631,700**	**11,464,131,582**	**1,706,500,118**	**10,884,763,212**	**518,391,801**

Table 109. **Summary of discrepancies for all agencies – Oil and gas**

	Per participating amount	Per government agency	Variance pre-reconciliation	Reconciled Amount	Post reconciliation
BIR	14,142,881,356	15,150,539,388	(1,007,658,032)	15,387,880,563	-
DOE	27,478,790,184	27,055,539,706	423,250,478	27,055,539,705	-
Grand Total	**41,621,671,540**	**42,206,079,094**	**(584,407,554)**	**42,443,420,268**	**-**

B. BIR

1. Revenue streams and funds

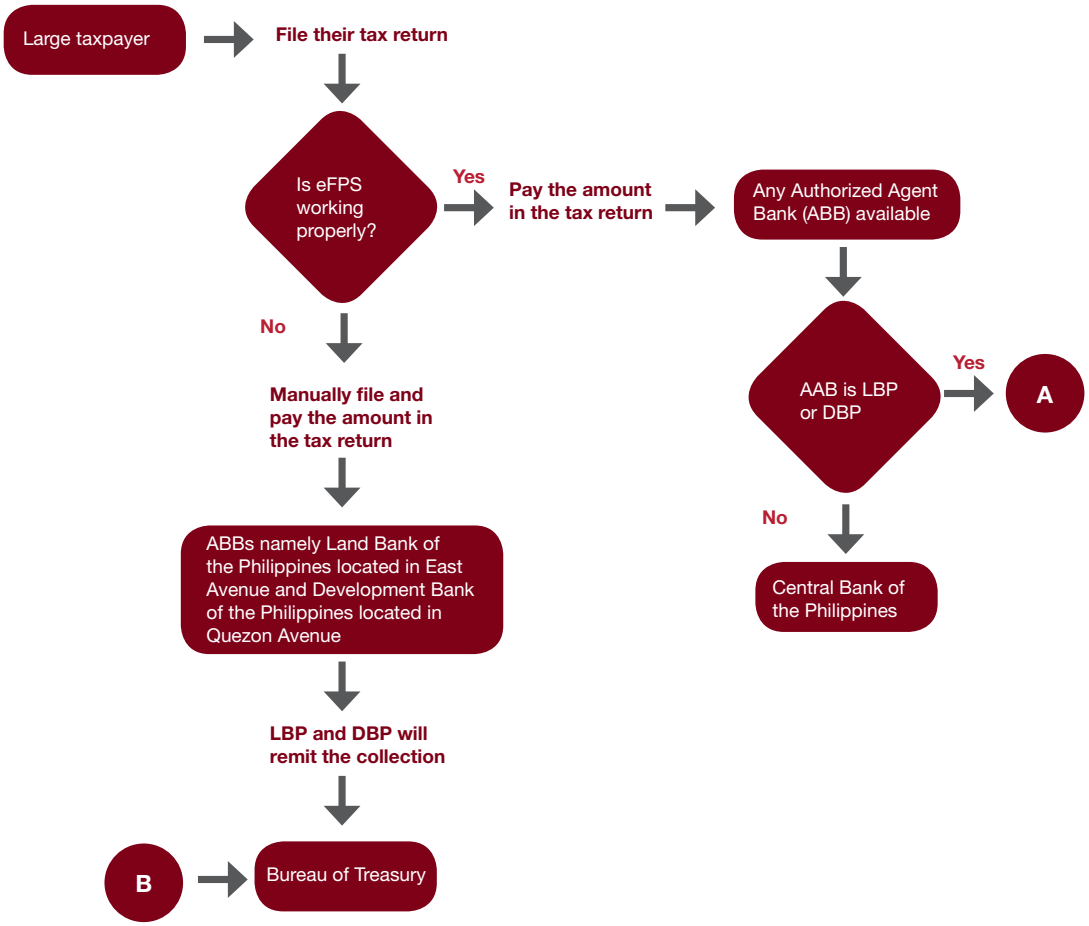
Discussion in this section is specific to Large Taxpayer Service (LTS) of the BIR. No separate documentation is prepared for the individual RDO since majority of the companies qualify as large taxpayers.

	Corporate income tax	Excise tax on minerals	Final withholding tax		
			Foreign shareholder dividends	Branch profit remittance	Royalties to claim owners
Frequency of payment	Quarterly; adjusted in annual filing	Quarterly, when applicable	Monthly, when applicable		
Form/ document	1702	2200M	1601F		

	Corporate income tax	Excise tax on minerals	Final withholding tax		
			Foreign shareholder dividends	Branch profit remittance	Royalties to claim owners
Timing of payment	Quarterly - within 60 days following the close of each of the first 3 quarters of the taxable year Annual - on or before the 15th day of the 4th month following close of the taxpayer's taxable year	On or after 15 days after the end of the calendar quarter when mineral products were removed	On or before the 10th day of the month following the month in which withholding was made		
Mode of payment	Tax returns are filed through Electronic Filing and Payment System (EFPS) and paid through Accredited Agent Banks (AABs). For Participating Entities in places where there are no AABs, payments are made to the Revenue Collection Officer or duly Authorized City or Municipal Treasurer located within the Revenue District Office (RDO) where Entities are registered.				
Remittance from agency	Over the counter and EFPS collections by AABs (except Land Bank of the Philippines (LBP) and Development Bank of the Philippines (DBP) are remitted to the Central Bank of the Philippines (BSP) on the 6th and 5th day, respectively, from the date of collection Collections by LBP and DBP are directly credited to the Bureau of Treasury				

The diagram below illustrates process flow from payment by the entities to collection by the agency and remittance to the Bureau of Treasury (BTr).

Figure 37. **LTS Data collection and reconciliation**



2. Findings on variances , reconciled amount and reasons

Mining

	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled Amount	Variance post reconciliation
Mining					
Chromite					
BIR					
Corporate income tax	172,664	-	172,664	-	-
Excise tax on minerals	819,229	827,287	(8,058)	819,229	-
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	-	-	-	-	-
SUBTOTAL	**991,893**	**827,287**	**164,606**	**819,229**	**-**
Copper / Gold / Silver / Zinc					
BIR					
Corporate income tax	844,276,795	837,707,328	6,569,467	416,670,806	6,569,467
Excise tax on minerals	886,960,599	850,653,887	36,306,712	850,653,887	34,637,629
Withholding tax - Foreign shareholder dividends	19,622,111	17,203,219	2,418,892	17,203,219	-
Withholding tax - Royalties to claim owners	292,366,878	105,202,453	187,164,425	105,202,453	849,300
SUBTOTAL	**2,043,226,383**	**1,810,766,887**	**232,459,496**	**1,389,730,365**	**42,056,396**
Nickel					
BIR					
Corporate income tax	4,765,229,462	4,764,987,929	241,533	4,784,635,889	242,712
Excise tax on minerals	1,275,774,106	992,293,840	283,480,266	948,731,921	241,642,733
Withholding tax - Foreign shareholder dividends	1,060,982,394	519,545,256	541,437,138	418,745,256	34,553,916
Withholding tax - Royalties to claim owners	100,690,007	77,254,866	23,435,141	87,617,863	13,072,145
SUBTOTAL	**7,202,675,969**	**6,354,081,891**	**848,594,078**	**6,239,730,929**	**289,511,506**

	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled Amount	Variance post reconciliation
Other metallic mining entities					
BIR					
Corporate income tax	28,393,727	29,169,857	(776,130)	29,169,857	-
Excise tax on minerals	2,972,302	2,972,302	-	261,280	-
Withholding tax - Foreign shareholder dividends	-	-	-	-	-
Withholding tax - Royalties to claim owners	960,718	-	960,718	-	960,718
SUBTOTAL	**32,326,747**	**32,142,159**	**184,588**	**29,431,137**	**960,718**
Grand Total	**9,279,220,992**	**8,197,818,224**	**1,081,402,768**	**7,659,711,660**	**332,528,620**

Oil and gas

	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled Amount	Variance post reconciliation
BIR					
Corporate income tax	10,911,537,459	11,837,255,999	(925,718,540)	12,074,597,174	-
Withholding tax - Profit remittance to principal	3,231,343,897	3,313,283,389	(81,939,492)	3,313,283,389	-
Grand Total	**14,142,881,356**	**15,150,539,388**	**(1,007,658,032)**	**15,387,880,563**	**-**

Causes of variance:

1. Information coming from Revenue District Offices (RDO)

Information on the revenue streams of those participating entities filing under an RDO were not obtained on time due to absence of waiver. Consistent with the result of the first and second PH-EITI report, difficulty was encountered in directly obtaining information from the RDOs brought about by late execution of waivers from participating companies end. The process of forwarding the executed waivers of participating entities to Large Taxpayers Services Division first before cascading the request for information from the RDOs further delayed the reconciliation process. These resulted to incomplete disclosures of the total revenue for 2014; evident to higher amount disclosed by participating entities as compared to that of BIR reported amount.

2. Improper accomplishment of reporting template

While the description and nature of the revenue streams are properly discussed during various meetings and walkthroughs, some participating entities disclosed in their respective reporting templates taxed and fees net of quarterly payments made and CWTs.

3. Delayed submission of required schedules and documents to support disclosures made in the templates.

This precluded the IA from performing the required reconciliation procedures. Due to the number of information requested and required level of disaggregation, current accounting and filing systems may have hindered companies from readily providing these disclosures and reports for reconciliation and examination.

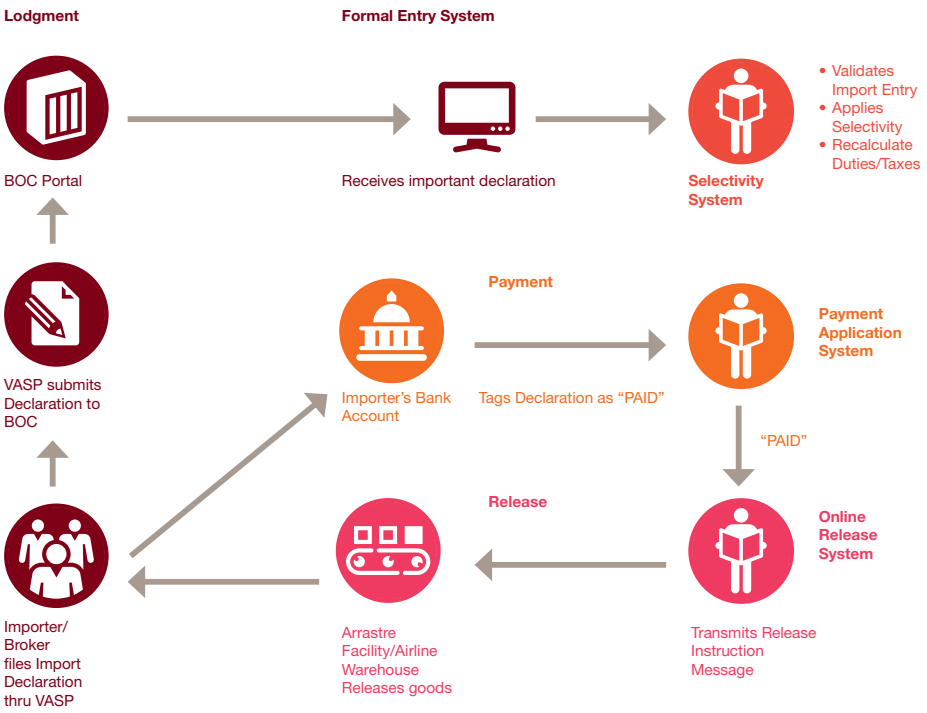
C. BOC

1. Revenue streams and funds

	Customs duties	Value-added tax (VAT) on imported materials and equipment
BOC		
Frequency of payment	Transactional	Transactional
Form/document	Form 236, Import Entry and Internal Revenue Declaration Form	
Timing of payment	Entry must be filed in the Customhouse (i.e. BOC office) within 30 days from the date of discharge of the last package from the vessel, which shall not be extendible. Payments are made after completion of the assessment process by the Agency.	
Mode of payment	AABs will be notified by the Agency to debit Entities' bank account.	
Remittance from agency	Collections through the AABs are remitted to the BTr on a daily basis.	

The diagram below illustrates the process flow from payment by companies to collection by the BOC and remittance to the Bureau of Treasury (BTr).

Figure 38. **Collection and Remittance Process Flow of BOC to BTr**



2. Findings on variances , reconciled amount and reasons

	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Mining					
Chromite					
BOC					
Customs duties	-	-	-	-	-
VAT on imported materials and equipment	1,483,618	1,483,618	-	1,483,618	-
SUBTOTAL	**1,483,618**	**1,483,618**	**-**	**1,483,618**	**-**
Copper / Gold / Silver / Zinc					
BOC					
Customs duties	116,605,692	96,718,534	19,887,158	80,204,481	20,352,827
VAT on imported materials and equipment	453,389,717	473,418,060	(20,028,343)	447,240,351	(17,259,706)
SUBTOTAL	**569,995,409**	**570,136,594**	**(141,185)**	**527,444,832**	**3,093,121**
Nickel					
BOC					
Customs duties	6,901,552	7,380,850	(479,298)	6,901,063	(479,787)
VAT on imported materials and equipment	34,003,664	37,371,121	(3,367,457)	34,830,953	(2,540,168)
SUBTOTAL	**40,905,216**	**44,751,971**	**(3,846,755)**	**41,732,016**	**(3,019,955)**
Other metallic mining entities					
BOC					
Customs duties	255,886	273,272	(17,386)	14,940	(2,446)
VAT on imported materials and equipment	3,235,773	3,416,763	(180,990)	169,232	(11,758)
SUBTOTAL	**3,491,659**	**3,690,035**	**(198,376)**	**184,172**	**(14,204)**
Grand Total	**615,875,902**	**620,062,218**	**(4,186,316)**	**570,844,638**	**58,962**

Causes of variance:

Absence of detailed schedule to support amounts disclosed by participating entity

Some participating entities failed to provide the detailed schedules to support the amounts disclosed in the reporting template, thus, pre-reconciliation differences remained unreconciled.

D. LGU

1. Revenue streams and funds

Revenue streams of LGUs are discuss in Section VI, *Scope of the report*, of this Chapter.

2. Findings on variances , reconciled amount and reasons

	Per participating entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Mining					
Chromite					
LGU					
Local business tax (paid either in mine site or head office)	2,271,868	2,142,938	128,930	2,271,868	-
Real property tax - Basic	90,625	19,376	71,249	90,625	-
Real property tax - Special Education Fund (SEF)	90,625	19,376	71,249	90,625	-
SUBTOTAL	**2,453,118**	**2,181,690**	**271,428**	**2,453,118**	**-**
Copper / Gold / Silver / Zinc					
LGU					
Local business tax (paid either in mine site or head office)	314,120,540	187,171,256	126,949,284	145,938,400	17,725,586
Real property tax - Basic	84,329,471	36,803,271	47,526,200	57,738,526	15,155,446
Real property tax - Special Education Fund (SEF)	22,281,622	35,315,046	(13,033,424)	22,832,205	57,512
SUBTOTAL	**420,731,633**	**259,289,573**	**161,442,060**	**226,509,131**	**32,938,544**
Nickel					
LGU					
Local business tax (paid either in mine site or head office)	154,516,504	161,666,900	(7,150,396)	82,036,348	22,433,416
Real property tax - Basic	9,145,993	5,904,448	3,241,545	4,531,775	2,862,182
Real property tax - Special Education Fund (SEF)	4,249,015	5,547,214	(1,298,199)	4,219,544	(1,615,168)
SUBTOTAL	**167,911,512**	**173,118,562**	**(5,207,050)**	**90,787,667**	**23,680,430**
Other metallic mining entities					
LGU					
Local business tax (paid either in mine site or head office)	1,139,818	769,747	370,071	939,818	(1,050)
Real property tax - Basic	93,449	-	93,449	93,072	377
Real property tax - Special Education Fund (SEF)	377	-	377	-	377
SUBTOTAL	**1,233,644**	**769,747**	**463,897**	**1,032,890**	**(296)**
Grand Total	**592,329,907**	**435,359,572**	**156,970,335**	**320,782,806**	**56,618,678**

Causes of variance:

Initial variances between the amounts reported by the participating entities and the government agencies arose due to the following reasons:

- Delayed receipt/non-submission of LGU reporting templates. Participating companies report all of the taxes and fees that they pay different LGUs. The lack of the reporting template of the corresponding LGU would thus result in a variance that would need to be investigated.
- Some participating companies report real property tax as one amount, as opposed to presenting the amount of basic and SEF real property tax separately, as appropriate.
- Refer to Section V, *Variance analysis: A change-point tool*, of this chapter for details of other issues and recommendations noted for LGU.

E. MGB

1. Revenue streams and funds

Social expenditures and environmental funds comprehensively discussed in the second PH-EITI report. Currently, there is no formal monitoring being performed by either the companies or government agencies to account for the social expenditures, including the beneficiaries. One of the additional information requested from the participating companies for inclusion in their reporting templates is the data on grants/donations. Refer to Section IV, *Social and economic spending*, of Chapter 1 for the details.

	Royalty on mineral reservation
Frequency of payment	Per shipment basis
Timing of payment	Payments are made before every export. Proof of payment is required prior to the issuance of a mineral ore export permit.
Mode of payment	Paid in cash
Remittance from agency	Not applicable

10% share of royalty payment

Mining companies also pay various taxes and fees directly to the LGUs which also include royalty payments. In line with Section 82 of Mining Act and Section 290 of the Local Government Code (LGC), LGU's share in royalty payments from mineral reservations are 40% of the 90% of balance after 10% of the payments goes to a special account in the General Fund (Fund 151) which is appropriated annually for the DENR-MGB for its operating expenses.

Under Section 5 of Republic Act No. 7942, or the Philippine Mining Act of 1995, 10% of the amount collected will accrue to the MGB for "special projects and other administrative expenses related to the exploration and development of other mineral reservations." The other 90% will be divided between the national government (60%) and the local government units (40%) where the minerals are located.

Total DENR-MGB share in royalty payments on mineral reservations (total revenue, special account in General Fund)

Year	Amount (in PHP thousand)
2009	30,525
2010	67,507
2011	110,321
2012	156,749
2013	131,072
2014	-

There was no release of the share from DBM to MGB in 2014 due to on-going development in the process.

2. Findings on variances , reconciled amount and reasons

	Per company entities	Per government agency	Variance pre-reconciliaton	Reconciled amount	Variance pre-reconciliation
Mining					
Chromite					
MGB					
Royalty on mineral reservation	2,042,039	2,621,927	(579,888)	2,042,039	(579,888)
Copper / Gold / Silver / Zinc					
MGB	-	-	-	-	-
Royalty on mineral reservation	-	-	-	-	-
Nickel					
MGB					
Royalty on mineral reservation	2,231,617,629	2,150,259,009	81,358,620	2,027,774,169	12,629,007
Other metallic mining entities					
MGB					
Royalty on mineral reservation	-	-	-	-	-
Grand Total	**2,233,659,668**	**2,152,880,936**	**80,778,732**	**2,029,816,208**	**12,049,119**

Causes of variance:

a. Royalty on mineral reservations

i. **Incomplete information disclosed in the reporting template.** Some of the participating entities were not able to fully provide/disclose the required information in the template including the necessary supporting documentations.

This precluded the IA from performing the further reconciliation procedures in order to arrive at the reconciled balances.

ii. On the initial variance identified, most common cause of the differences pertain only to the timing of recognizing the royalty on mineral reservation. Some of the entities included payment of royalty for another year no longer covered by the scope of report.

b. Funds

i. **Improper accomplishment of the reporting templates.** The reporting templates obtained for both the participating entities and government agencies were not completely and accurately filled out (i.e. missing information, misclassification, inaccurate figures, etc.)

ii. **Insufficient supporting documents for the amounts disclosed in the templates and delayed submissions of the documents required.** Some of the amounts could not be validated in detail due to lack of supporting documents to reconcile amounts disclosed in the reporting templates both by the participating entities and the agency.

iii. **Lack of thorough understanding on the nature of the different funds including the actual expenditures.** Some of the differences noted were due to misclassification of actual expenditures to different fund category. Moreover, incomplete information were provided due

to insufficient understanding of the information required including the attached supporting documentations.

iv. **Absence of complete allocation between projects covered in a single fund report.** Some of the supporting documentation provided to support the amounts disclosed in the templates cover total expenditures covered for all its project and not specific to the entity covered in the report.

F. NCIP

1. Funds

	Royalty for IPs
Frequency of payment	Annual
Form/document	Memorandum of Agreement
Timing of payment	Annual
Mode of payment	Trust fund / direct to IPs
Remittance from agency	Not applicable

2. Findings on variances, reconciled amount and reasons

	Per participating entity	Per government agency	Vairiance pre-reconciliation	Reconciled amount	Variance post-reconciliation
Mining					
Chromite					
NCIP					
Royalty for IPs	-	-	-	-	-
Copper / Gold / Silver / Zinc					
NCIP					
Royalty for IPs	63,139,314	8,250,000	54,889,314	45,528,749	9,360,565
Nickel					
NCIP					
Royalty for IPs	386,405,917	49,760,632	336,645,285	258,079,151	107,775,857
Other metallic mining entities					
NCIP					
Royalty for IPs	-	-	-	-	-
Grand Total	**449,545,231**	**58,010,632**	**391,534,599**	**303,607,900**	**117,136,422**

Causes of variance:

1. Insufficient supporting documents for the amounts disclosed in the templates and delayed submissions of the documents required. Some of the amounts could not be validated in detail due to lack of supporting documents to reconcile amounts disclosed in the reporting templates both by the participating entities and government agency.

2. No records/information about royalty payments to IPs in the Head Office. A workshop is needed to be completed to obtain information from the regional representatives to obtain such information.

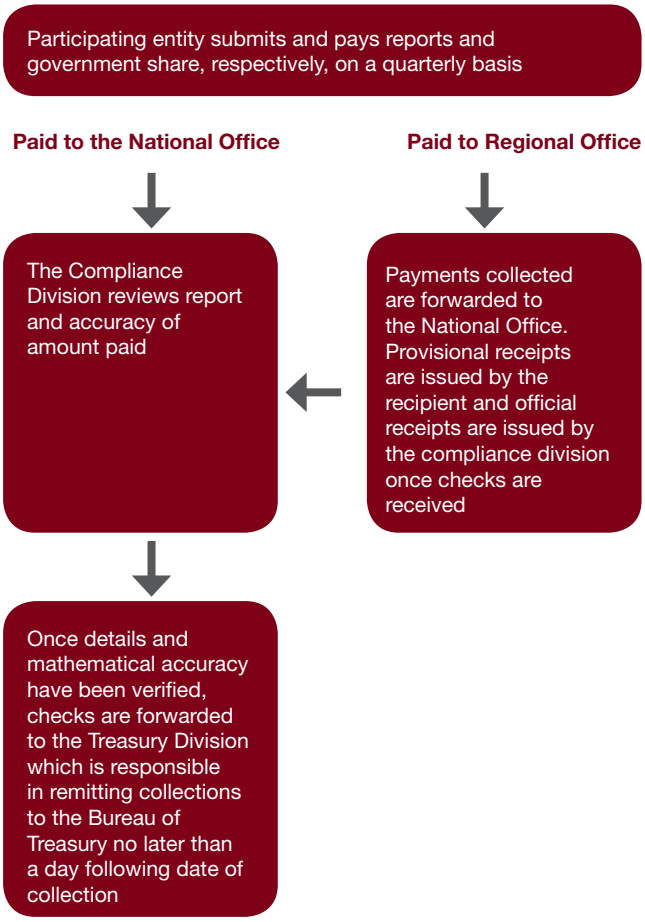
G. DOE

1. Revenue streams and funds

	Government share from oil and gas production
Frequency of payment	Quarterly
Form/document	Quarterly reports
Timing of payment	Payment is made through checks along with submission of
Mode of payment	quarterly reports
Remittance from agency	Checks collected will be remitted to BTr by the treasury division within the day of collection of the following day

The diagram below illustrates the process flow from payment by the companies to collection by the agency and remittance to the Bureau of Treasury (BTr).

Figure 39. **Process Flow of DOE Collections**



2. Findings on variances, reconciled amount and reasons

	Per particiting entity	Per government agency	Variance pre-reconciliation	Reconciled amount	Variance post-reconciliation
DOE					
Government share from oil and gas production	27,478,790,184	27,055,539,706	423,250,478	27,055,539,705	-

Causes of variance:

1. Foreign exchange rate used in reporting the government share in Philippine Peso.

   Minimal variance was noted as a result of the different foreign exchange rates used in converting the government share, originally reported in US dollar, to Philippine Peso.

2. Delayed submission of required documents to support disclosures made in the templates.

   While we were able to determine source of variance based on the schedules provided by the participating entity and DOE, documents to support payments disclosed in the reporting template were provided at the latter part of the exercise. This precluded the IA from performing the further reconciliation procedures on a timely manner.

H. Status of Special Account Fund (SAF) 151 (Malampaya fund)

Release of the Malampaya Fund to Implementing Agencies

DBM is responsible for releasing SAF 151 to the Implementing Agencies (IA), which may be other National Government Agencies (NGAs), GOCCs or LGUs. The budget requests from the IA as reviewed and endorsed by the DOE should include the following supporting documents:

- Special Budget Request
- Approval of the Office of the President (if there is none, the DBM prepares the memo for the President's approval)
- Request for set-up of fund code (if necessary)
- Project details
- Amount requested
- Certificate from the BTr on the status of the available balance of the fund

DBM evaluates the request, checking the completeness of the supporting documents attached and the accuracy of the amount requested, based on the project details. The DBM also ensures that the request is aligned with the purpose of the fund. As mandated by Section 8 of PD910, as amended by RA No. 7638, the Malampaya Fund should be used "to finance energy resource development and exploration programs and projects of the government and for such other purposes as may be hereafter directed by the President". Ultimately though, the President's approval is the only requirement for the request to be considered as 'aligned with the purpose of the fund' due to the line, as it would fall under the category, "and for such other purposes as may be hereafter directed by the President". The maximum amount for each budget request is the available balance of the fund.

Once evaluated and reviewed, the DBM will issue the Special Allotment Release Order (SARO) to the IA, copy furnishing the DOE. If the IA is an LGU, the SARO is released through the DBM while for GOCCs, the SARO is released through the BTr. The IA subsequently submits the Monthly Disbursement Program for the SARO received, which details the schedule of the disbursement of the SARO. This forms the basis for the timing and amounts to be released of the Notice of Cash

Allocation (NCA). The NCA is also released through the DBM for LGUs and through the BTr for GOCCs.

Monitoring of the use of the fund is done through the regular reporting by the IAs to the DBM. The reporting requirements include a physical report of the accomplishment and an assessment of the utilization of the fund. The DBM reviews the reports and coordinates with the IA for any concerns on the accomplishment of the project and utilization of the fund. These reports are also reviewed by the Office of the President. Projects that are behind schedule or are over/under-budget are required to submit catch-up plans to ensure that the project be finished on time and/or within budget. It should also be noted, though, that the evaluation of the propriety of the nature of disbursements of the fund is not the responsibility of the DBM, but rather, the responsibility of COA.

Should the project have excess funds after completion, these are returned to the BTr. On the other hand, projects that go over the amounts allocated and need additional funds will go through the same process as the initial request for funds.

Details of the projects funded by the Malampaya Fund for years 2012-2014 are discussed in Section V, *Others*, of Chapter 1.

I. Share in national wealth

Refer to Section III, *Revenue allocations*, of Chapter 1 for the discussion in share in national wealth. For the reconciliation of DBM amounts with LGU reported collections, refer to Section IV, *LGU in focus*, of this Chapter.

Discrepancies between the amount transferred and the amount calculated in accordance with the relevant revenue sharing formula can be attributed to the cap in the amount that can be allocated to a specific LGU.

The amount allocated by the DBM is limited to the amount of share in national wealth programmed into the LGUs' current year budget. Should the amount of share in national wealth allocated to an LGU exceed the programmed amount in the LGU's current year budget, the excess would be distributed to the LGU in the subsequent year. On the other hand, there is also no minimum amount that should be allocated to an LGU, as this is entirely based on the amount allocated by the BIR and/or MGB.

By regulation, share of mining taxes are released automatically, with no further action needed, to the concerned provincial, city, municipal or barangay treasurer. Details of the timeline are included in Section III, *Revenue allocations*, of Chapter 1. The DBM strictly follows this timeline. However, there are instances wherein the shares of certain LGUs are not released. This happens when there are uncertain details on the LGU to whom the share is allocated. For example, if the name of the barangay to be given the allocation is not specified by the BIR/MGB, this will be investigated by the DBM and will not be released until the uncertain detail has been disposed of.

J. Information on expenditures from natural resource revenues

Refer to Section IV, *Social and economic spending*, of Chapter 1 for the discussion on mandatory and social expenditures.

K. Discretionary Social expenditures (CSRs)

As part of good corporate governance, mining, oil, and gas companies also have corporate social responsibility or CSR activities that go beyond compliance with the law. Rooted in philanthropy, and earlier perceived as a peripheral, an add-on or an almost apologetic activity or tactical response to potential crises, CSR is now adopted as a "best practice" absorbed into the core functions and value of systems of businesses. In the mining sector, the increased awareness of environmental impacts, the socio-economic implications of mining, and a downturn in productivity have highlighted the

need for mining companies to adjust their business management process. The Chamber of Mines of the Philippines has taken the cudgels in leading this process consistent with its objective of developing CSR standards by which compliance and progress can be gauged and monitored.

It begins by identifying company policy towards corporate social responsibility. Then it identifies the key elements of this policy broken down into economic, social, environment, governance aspects, amongst others. This is followed by highlighting existing company "best practice" in CSR, the approach it has taken to achieve its objectives, and the impacts of those practices both to the company and the community.

In its CSR Guidebook, the Chamber of Mines spells out a clear definition of CSR that is acceptable to all mining stakeholders, as "commitment of business to contribute to sustainable economic development, working with employees, their families, local community and society at large to improve the quality of life, in ways that are both good for business and good for development." CSR activities of mining companies revolve around the six themes of environmental management, community engagement and development, safety and health, security and human rights, labor, and management and governance.

Social development programs are created and implemented in all the mines. The focus areas of these programs are designed to address needs of communities around the mine sites. Normally, these communities benefit from other social responsibility projects of the extractive companies, carried out through their respective Social Development Management Plans (SDMP) and Corporate Social Responsibility (CSR) activities. Through SDMP, a company collaborates with their communities to create a list of priority projects that will be implemented within 5 years. Funding for SDMP is set by each mine site annually, and according to law. CSR activities, on the other hand, are implemented depending on specific local needs outside of the areas covered by SDMP programs. In addition, the main difference between the two programs is that the SDMP is required by the government, while CSR is discretionary/voluntary on the part of the Company.

In implementing its CSR activities, the companies are usually bound by its CSR guidelines depending on the needs of the communities involved.

Other social expenditures including CSR activities are not considered significant for the purposes of this report, hence, not included in the reconciliation process.

L. Sale of the state's share of production or other revenues collected in-kind

Section III, *Revenue allocations*, of Chapter 1 described in detail the country's share in production and any other revenues collected in kind. In 2014 and 2013, there were no revenues collected in kind.

M. Infrastructure provisions and barter arrangements

In the Philippine setting, agreements based on in-kind payments are unconventional. In-kind payments are normally through infrastructure provisions and barter arrangements. Infrastructure provisions are generally covered in the social development programs of the mining companies and are not contingent upon any sale or purchase of a commodity.

Barter arrangement is also atypical in the local setting. This is evident in the current provisions of existing contracts and agreements of the extractive industry sector players.

IX. Audit procedures

Assessment of data quality, comprehensiveness, and compliance

Participating entities

Reporting templates submitted by the participating entities require senior management sign-off. These templates are prepared and endorsed by finance officers responsible for the day to day recording of transactions, preparation of financial reports and compilation of data. Participating entities use Philippine Financial Reporting Standards (PFRS) or PFRS for Small and Medium-sized Entities as the accounting framework in recording transactions, which is the major source of information for the reporting templates. These standards are adopted from the International Financial Reporting Standards issued by the International Accounting Standards Board.

As required by the SEC, entities prepare annual financial statements that are required to be audited by an external auditor and submitted on or before 15th of the fourth month following annual period end. External audit involves obtaining sufficient and appropriate audit evidence about the amounts and disclosures in the financial statements and are conducted in accordance with Philippine Standards on Auditing, adopted from International Standards on Auditing.

By signing off the reporting templates, participating entities represent that the data provided in the templates are actual and valid transactions obtained from company records and reconcile with that presented in the audited financial statements.

Government agency

Government agencies prepare periodic reports in accordance with Philippine Public Sector Accounting Standards. Audit is performed by COA in accordance with the Government Auditing and Accounting Manual (GAAM) and is conducted in 2 phases:

1. Annual financial audit performed in accordance with PD 1445 obtaining evidence on each government agency's revenues and expenditures.
2. Monthly review of collections and disbursements performed by resident auditors of each government agency.

COA's audit procedures over revenues are focused on agreeing collections with remittances to the national treasury.

Reporting templates submitted by each government agency are signed off by the head of the agency (assistant secretary or higher position) to signify that amounts reported are the actual collections as recorded in their accounting system.

Accordingly, reporting templates of all participating companies and government agencies were ascertained to comply with the above procedures; hence deemed reliable and comprehensive with no exceptions identified other than those gaps included as part of recommendations under Section V, *Variance analysis: A change-point tool*, of this chapter. Recommendations noted in the Report were limited to areas covering administrative functions of each of the government agency that would not impact the reported revenues.

It is noteworthy to emphasize that participating companies and government agencies provided quality assurances by certifying the following, as duly stated in the last section of the reporting templates:

1. The signatory is the duly authorized and designated representative of either the company or government agency; and
2. All information disclosed and documents submitted in satisfaction of the EITI initiative are considered authentic and complete, and all statements and information provided therein are true and correct.

There were no identified exceptions or instances of non-compliance on the above.

X. Recommendations

A. Improving data quality

Based on the conduct of reconciliation procedures and discussions with participating companies and agencies, the following are recommendations that seek to improve data quality and ensure accuracy, completeness and degree of reliability:

Data centralization. Inherently, operations of participating companies are located in rural or provincial areas that have accessibility constraints due to infrastructure limitations (e.g. none or slow internet bandwidth). Accordingly, participating companies and government agencies normally establish satellite and regional offices, respectively, which directly report to principal offices (i.e., NCR/ Metro Manila). This added layer of coordination mainly impacts availability of information due to required transmission (manual in certain instances), as well as consolidation at principal offices. This was clearly evident in gathering data from regional offices of agencies such as MGB and NCIP wherein respective principal offices did not have readily available information on funds and mandatory expenditures. In lieu of centralized reporting systems, formal policies can be established and promulgated that will require regular reporting of regional offices.

Standard reporting. In the same light, regional offices of national agencies and LGUs should be encouraged to adopt standard templates and formats to facilitate consolidation and monitoring.

Other recommendations on the reporting templates are as follows:

1. The MSG plans to include the beginning inventory balance (amount and volume) in the reporting template in the next report, as this would assist in determining how much of current year sales were from current year production.
2. The export data for certain minerals are reported in one sum for two or more countries (e.g., Australia, China for nickel). This is because the data provided by the reporting templates are also as such, i.e., without disaggregation per country. Moving forward, the disaggregation of information per country is also included as a recommendation for the improvement of the reporting template for the next report.

B. Improving EITI implementation

The following can be considered in future EITI implementation:

Key messages. From the very start of the annual exercise, stakeholders should be transparent about specific messages that they wish to convey and achieve based on the results of the report, which

should be put forward and shared to all. These will be the primary drivers in determining required information in the templates, and the basis of developing tangible measures (i.e., key performance indicators) in assessing whether objectives were met and accomplished.

Clear cutoff. The MSG should be able to indicate clear timetable for the submission of required templates, and ensure strict implementation. The continuing delay adversely impacts timeliness of reconciliation, as well as preparation of reports for review by the MSG. Alternatively, the MSG can calendar fixed period for data gathering and reconciliation to be strictly followed on yearly basis, which will greatly assist government agencies and participating entities plan ahead and prepare necessary requirements. This is in due consideration of other recurring regulatory and statutory audits being conducted for tax compliance, environmental monitoring and corporate governance, among others.

Due recognition of participating companies. Proper acknowledgement should be bestowed to participating companies to further encourage participation in future implementation. This can be done through press releases, citations during roadshows and workshops, and other forms of incentives.

Encouraging other industry players. Composition of TWG and MSG can be augmented by additional representatives from the industry to further consider their views in key decisions and resolutions.

C. Assessment of MSG's actions on recommendations from the first and second PH-EITI report

The MSG identified key findings from the first and second PH-EITI report that should be immediately addressed to improve current government systems and EITI implementation. The recommendations formulated by the body underscore the need for more capacity building activities, reforms in existing reporting mechanisms to promote more transparency through enhancement of data quality, and amendments to legislations and existing regulations. Refer to the second PH-EITI report for the details of the prior year findings, recommendations, and actions and to Section XI, *MSG recommendation and assessment of progress*, of this chapter for the updates and status monitored by MSG.

D. Assessment

We understand that the current design of monitoring action plans to address the recommendations and observations raised in the first and second PH-EITI report is still being strengthened, and finalized.

Accordingly, a formal process to document the review activities of MSG and the government agencies of the recommendations be implemented such as inclusion in the agenda of monthly MSG meetings. Also, review activities can be further re-enforced through adoption of a more structured accountability and reporting lines, as well as fixed timetable for implementation.

Also, key messages to be derived and delivered from required additional information in the reporting templates should be well defined during the preparation and finalization of reporting templates. Stakeholders, particularly the industry sectors, will then be clear about the the objectives and the benefits arising from said disclosures.

XI. MSG recommendation and assessment of progress

In the first PH-EITI report, based on key findings of the same, the MSG formulated recommendations addressed to specified government agencies with a view to enhancing transparency in and improving governance of the extractive sector. These recommendations were elevated to the Mining Industry Coordinating Council who directed the concerned government agencies to act on the recommendations and to each submit an action plan for implementation. All the agencies except BOI and PEZA submitted action plans. In the second PH-EITI report, updates on the agencies' actions on the recommendations, assessment of progress, and additional recommendations from the MSG were given. For this third report, the MSG again assessed progress in implementation and gave further recommendations, outlined in the table below:

Agency	Recommendations from the 1st and 2nd Report	Updates/Progress	MSG Recommendations
DBM / BTr	Disaggregation of LGU's share in national wealth according to the different types and sources of payment on a per company basis	DBM requested the collecting government agencies (DOF-BIR, DENR-MGB, and DOE) to include in the certifications they submit to BTr (the agency mandated to directly release LGU shares under the new guidelines) all the information and details required by PH-EITI.	The certification of actual collections that was used as basis for the request for release of funds should be posted in the website of the concerned collecting agencies or of the BTR, so that LGUs can know how much to expect as their share.

Agency	Recommendations from the 1st and 2nd Report	Updates/Progress	MSG Recommendations
DBM / BTr	LGUs should be informed about the names of companies in their locality, place of extraction, collections from each company, type of revenue, date of payment, and the computation of LGU share.	DBM requested BTr to reflect the details required by the PH-EITI in the Notice of Authority to Debit Account Issued (NADAI) being furnished to the beneficiary LGUs. In addition, a system for posting reports on LGU shares in the DBM website is being studied by the Information and Communications Technology Systems Service (ICTSS) of DBM. The DBM, BTr, and collecting government agencies also jointly formulated a draft joint circular on enhanced guidelines and procedures on the release of LGU shares in national wealth, which will require LGUs to also report their fund utilization.	The draft joint circular should be issued forthwith, and the BTr should strictly monitor the compliance of LGUs therewith, specially with the required submission of fund utilization reports, copy of which should be furnished PH-EITI.
	Data disaggregation should retroact to previous years (not just apply to 2016 onwards) to trace backlogs in the distribution of LGU shares.	DBM indicated that at the Central Office level, they would have difficulty retrieving the records on LGU shares for years prior to 2014.	Request DBM regional offices to submit all available information on the LGU shares for earlier years (from 2013 backwards) to trace backlogs.
DENR	Capacitate MGB regional offices and multipartite monitoring teams (MMTs).	The MGB has conducted a workshop on the standardization of procedures for monitoring of environmental compliance of mining companies and a Memorandum Circular is being prepared for its implementation. The capacity building of regional offices personnel has been included in the work plan of the MGB.	The Memorandum Circular should be issued and implemented forthwith.
	Make EITI participation a prerequisite for the issuance of small-scale mining permits.		Amend DAO 2015-03 (Revised Implementing Rules and Regulations of Republic Act No. 7076) to include provision on EITI participation.
	Require all mining companies to participate in EITI.		Issue an Administrative Order requiring companies to participate in the EITI process.
	Improvement of MGB's license register and maps of mining tenements	The Mining Tenement Management Division of MGB is upgrading its system to include Online Mineral Rights Management System (OMRMS).	

Agency	Recommendations from the 1st and 2nd Report	Updates/Progress	MSG Recommendations
DENR	Activation of Provincial Mining Regulatory Boards (PMRBs) as well as improvement of MGB database and monitoring system for SDMPv	Action on the following are still in progress: • Activation of PMRBs • Improvement of database to include small-scale mining and EITI data • Ensuring coordination between companies and local development councils with regard to formulation of SDMPs • Standardization of SDMP monitoring checklist • Electronic submission of SDMPs and reports to MGB by satellite offices • Adoption of transparent mechanisms in the selection and formation of MMTs and Mine Rehabilitation Fund Committees (MFRCs)	Provide regular updates to the MSG regarding ongoing activities of MGB. Furnish the PH-EITI with electronic copies of SDMPs and monitoring reports submitted by MGB regional offices.
NCIP	Utilization of the tool/system developed by NCIP and PH-EITI for monitoring royalties to Indigenous Peoples (IP)	A consultation workshop for piloting the monitoring tool for IP royalties has been co-organized with PH-EITI. Target participants for the activity are NCIP Central Office, NCIP Regional Offices in Regions 11 and 13 (Caraga), IP representatives in selected areas in the said regions, and compliance officers of selected mining companies in the selected areas.	Issuance of an administrative order or a memorandum circular integrating the use of the monitoring tool in the current system of NCIP and requiring regional offices to utilize the tool Development of a database of information collected using the monitoring tool
	Improvement of NCIP's database		
	Build capacity of IPs to monitor their royalties through their own monitoring mechanisms.		NCIP to identify training needs of IPs and conduct appropriate capacity building activities for monitoring royalties Central office and regional offices of NCIP to provide assistance to IPs in developing mechanisms for monitoring royalties

Agency	Recommendations from the 1st and 2nd Report	Updates/Progress	MSG Recommendations
DILG / BLGF	Digitize and improve the reporting system of LGUs to reflect disaggregated data and include information on grants and donations from extractive companies.	Roll-out of the enhanced version of the Environment and Natural Resource Data Management Tool (ENRDMT), an online reporting tool developed by BLGF in partnership with PH-EITI and PPEI, was conducted in parallel with the 2016 LGU Roadshow. DOF issued Department Order No. 049-2016 (September 2016) mandating local treasurers to report the payments made by extractive industries (including information on share in national wealth, grants, donations, and other funds) using ENRDMT.	BLGF to maintain regular coordination with PH-EITI and PPEI on possible enhancements/improvements of ENRDMT
	Review legislation on revenue sharing between LGU where the head office is located and that of the LGU hosting the mining operation	BLGF, in 2015, submitted to DOF proposed amendments to the Local Government Code (LGC) pertaining to the 70-30 revenue sharing between the LGU hosting a company's head office and the LGU hosting its operations. The BLGF proposal was also considered during consultative workshops with other oversight agencies, i.e., DILG, NEDA, DBM.	BLGF to continue active participation in consultation meetings/ workshops with regard to LGC amendments Provide the MSG with regular updates on this matter.
DOE	Require reporting per company and not per service contract.	There has been no update on the implementation of the action plan submitted by DOE in 2015.	The MSG reiterates its recommendation from the first and second reports.
	Centralize information on payments; develop an IT system for this Purpose.		
	Designate an EITI point person from DOE's financial services.		
	Maintain an online license register where all information on licenses and licensees are disclosed.		
	Require companies including Semirara Mining and Power Corporation to participate in the EITI process, through a directive or an administrative order.		
	Disclose all oil and gas and coal contracts, including the contract of Semirara Mining and Power Corporation.		
DOF/BIR	Propose amendments to the Tax Code or the National Internal Revenue Code (NIRC) to make disclosure of tax information for EITI purposes an exception to the prohibition on disclosure (confidentiality provision).	The proposed amendment to Section 270 (confidentiality provision) of the NIRC is included in the proposed EITI legislation; there is a section exempting extractive companies from the confidentiality clause insofar as their participation in the EITI process is concerned.	
	Reporting of final withholding taxes should be disaggregated; revise current recording systems and BIR forms.	Disaggregation of final withholding taxes has been implemented.	

Agency	Recommendations from the 1st and 2nd Report	Updates/Progress	MSG Recommendations
BOC	Validate if all capital equipment are zero- rated.	BOC is in coordination with its Management Information System and Technology Group (MISTG) to provide the necessary data to identify the capital equipment imported by entities and its corresponding rate of duty.	Provide the information to PH-EITI for inclusion in the Country Report.
	Disaggregated data for VAT and customs duties	Data on VAT and customs duties are already disaggregated in the reporting templates submitted by BOC.	
	Revise current systems of recording data.	Current recording system was verified and found to have separated accounting codes in reporting payments of VAT and customs duties.	
PPA	Revise the system of reporting payments to indicate principals of subcontractors.		Provide update on the recommendation to issue a directive requiring companies to disclose the names of the subcontractors who transport their commodities to enable tracking of transportation fees.

Agency	Recommendations from the 1st and 2nd Report	Updates/Progress	MSG Recommendations
BOI and PEZA	Disclose incentives given to extractive companies.	BOI's responses to the recommendations: • Section 81 of EO No. 226 (the Omnibus Investments Code of 1987) provides for confidentiality of information which can be disclosed only through: (a) consent of the enterprise, or (b) on orders of a court of competent jurisdiction. • BOI wrote a Non-Objection Letter to five BOI-registered extractive enterprises to disclose to PH-EITI the amount of incentives availed of by these entities. BOI received objections/ reservations from two mining companies, while the remaining three companies have not responded. • It is recommended that the information on incentives be obtained from the BIR for the following reasons: a. BOI data are only estimates, and the actual data is with the BIR. b. BIR is not covered by Sec. 81 of EO 226 and would be able to provide the data more freely. • BOI would like to seek clarification on the scope and extent of the PH-EITI request regarding the disclosure of incentives (i.e., coverage, time period, kind of incentives, level of disaggregation). • BOI will provide the data on incentive availments if BOI registered enterprises will give their consent to the disclosure.	Identify the effect/ implications of the Tax Incentives Management and Transparency Act (TIMTA) or RA 10708 on/for BOI's response/position.
	Make the process and criteria for awarding incentives transparent.		

XII. Additional information

a. Information on incentives, employment, gross production, exports, and sales of the participating companies are detailed in Annex AG. Not all participating companies provided information on the basic data being requested.

b. Extractive industry in Autonomous Region in Muslim Mindanao (ARMM)

Revenues collected by the ARMM

On April 26, 1993, during the second Regional Legislative Assembly, an act was created to provide a local government code in the Autonomous Region of Muslim Mindanao (ARMM or Autonomous Region), otherwise called as Muslim Mindanao Autonomy Act No. 25 (the "Act"). The Act specified that the territorial and political subdivisions of ARMM shall enjoy a genuine and meaningful local autonomy to enable them to attain their fullest development as self-reliant communities and make them more effective partners in the attainment of national goals. Below are the sources of revenues of ARMM, its provinces, cities and municipalities and barangay based on the Act.

a. Taxes, except income taxes, imposed by the Regional Government, its provinces, cities, municipalities and barangays;

b. Fees and charges imposed by the Regional Government, its provinces, cities, municipalities and barangays;

c. Appropriation, internal revenue allotment and other budgetary allotments from the national government;

d. Shares in revenue generated from the operation of public utilities within the Autonomous Region, its province, cities, municipalities and barangays;

e. Block grants derived from economics agreements or conventions authorized by the Autonomous Region, donation, endorsement, foreign assistance, and other forms of aid, subject to the Constitution and Regional policies.

This Act was supplemented by the Muslim Mindanao Autonomy Act No. 49, otherwise known as The Revenue Code of the Autonomous Region in Muslim Mindanao. It outlined the nature and process of levy, assessment and collection of all regional taxes, fees, charges and other revenue impositions within the territorial jurisdiction of ARMM. Some that are considered as significant to extractive industry are discussed below:

The provinces of the Autonomous Region may levy the taxes, fees and charges as follows:

a. **Real property tax** - There should be levied an additional tax other than that imposed by the LGUs, an ad valorem tax of one tenth (1/10) of one percent (1%) on the assessed value of all

real property, such as lands, buildings, machinery and other improvements affixed or attached to a real property located in the Autonomous Region in Muslim Mindanao.

b. **Tax on transfer of real property ownership** - The region may impose a tax on the sale donation, barter, or on any other mode of transferring ownership or title of real property at the rate of one tenth (1/10) of one percent (1%) of the total consideration involved in the acquisition of the property or of the fair market value in case the monetary consideration involved in the transfer is not substantial, whichever is higher. The sale, transfer or other disposition of real property pursuant to R.A. No. 6657 shall be exempt from this tax.

c. **Tax on sand, gravel and other quarry resources** - The province may levy and collect ten percent (10%) per cubic meter of ordinary stones, sand, gravel, earth, pebbles, boulders and other materials extracted from public and private lands or from sea bed, lakes, rivers, streams, creeks, and other public waters, within the jurisdiction of the Autonomous Regions.

d. **Franchise tax** - Notwithstanding any exemption granted by any law or other special law, the province may impose a tax on businesses enjoying a franchise, at a rate of one fifth (1/5) of one percent (1%) of the gross annual receipts for the preceding calendar year based on the incoming receipt, or realized, within the territorial jurisdiction of Autonomous Region.

e. **Concession tax** - Notwithstanding any exemption granted by any law or other special law, the province may impose a tax on concession, at a rate of one half (1/2) of one percent (1%) of the amount imposed by the national or local government units as the case may be. In the case of newly started business where the concession is granted by the autonomous regional government, the tax shall be one twentieth (1/20) of one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when they started to operate, the tax shall be based in the gross receipts of the preceding calendar year, or any fraction thereof at the rate of one half (1/2) of one percent (1%).

f. **Permit and service fees** - The province may levy an annual permit and service fee at the rate of ten percent (10%).

g. **Natural Wealth Utilization and Development Tax** - The province may levy an amount of one half (1/2) of one percent (1%) of the gross sales or receipts derived from the utilization, development and exploitation of the regional wealth from the operator.

h. **Barter trade tax** - The province may levy an amount of one half (1/2) of one percent (1%) on the purchase costs of all barter goods brought into the area of autonomy.

i. **Contractors tax** - The province may levy an amount of one percent (1%) of the contract price in addition to the contractor's tax imposed by the Bureau of Internal Revenue Code.

The municipalities may levy taxes, fees and charges as follows:

a. Tax on business

- On manufacturers, assemblers, repackers, processors, brewers, distillers, rectifiers, and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature, in accordance with the following schedule:

Table 110. **Schedule of taxes**

With gross sales or receipts for the calendar year in the amount of:	Amount
Less than PHP10,000	PHP165
PHP10,000 or more but less than PHP15,000	220
PHP15,000 or more but less than PHP20,000	302
PHP20,000 or more but less than PHP30,000	440
PHP30,000 or more but less than PHP40,000	660
PHP40,000 or more but less than PHP50,000	825
PHP50,000 or more but less than PHP75,000	1,320
PHP75,000 or more but less than PHP100,000	1,650
PHP100,000 or more but less than PHP150,000	2,200
PHP150,000 or more but less than PHP200,000	2,750

With gross sales or receipts for the calendar year in the amount of:	Amount
PHP200,000 or more but less than PHP300,000	3,850
PHP300,000 or more but less than PHP500,000	5,500
PHP500,000 or more but less than PHP750,000	8,000
PHP750,000 or more but less than PHP1,000,000	10,000
PHP1,000,000 or more but less than PHP2,000,000	13,750
PHP2,000,000 or more but less than PHP3,000,000	16,500
PHP3,000,000 or more but less than PHP4,000,000	19,800
PHP4,000,000 or more but less than PHP5,000,000	23,100
PHP5,000,000 or more but less than PHP6,000,000	24,375
PHP6,500,000 or more	At a rate not exceeding thirty seven and a half percent (37 ½%) of one percent (1%)

- On wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature in accordance with the following schedule:

Table 111. **Tax on business on wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature**

With gross sales or receipts for the preceding calendar year in the amount of:	Amount
Less than PHP1,000	PHP18
PHP1,000 or more but less than PHP2,000	33
PHP2,000 or more but less than PHP3,000	50
PHP3,000 or more but less than PHP4,000	72
PHP4,000 or more but less than PHP5,000	100
PHP5,000 or more but less than PHP6,000	121
PHP6,000 or more but less than PHP7,000	143
PHP7,000 or more but less than PHP8,000	165
PHP8,000 or more but less than PHP9,000	187
PHP9,000 or more but less than PHP10,000	220
PHP10,000 or more but less than PHP15,000	275
PHP15,000 or more but less than PHP20,000	330
PHP20,000 or more but less than PHP30,000	440
PHP30,000 or more but less than PHP40,000	660
PHP40,000 or more but less than PHP50,000	990
PHP50,000 or more but less than PHP75,000	1,320
PHP75,000 or more but less than PHP100,000	1,870
PHP100,000 or more but less than PHP200,000	2,420
PHP200,000 or more but less than PHP300,000	3,300
PHP300,000 or more but less than PHP500,000	4,400
PHP500,000 or more but less than PHP750,000	6,600
PHP750,000 or more but less than PHP1,000,000	8,800
PHP1,000,000 or more but less than PHP2,000,000	10,000
PHP2,000,000 or more	At a rate not exceeding fifty percent (50%) of one percent (1%)

- On exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate not exceeding one half (1/2) of the rates prescribed under subsections (a), (b) and (d) of this Section:

i. Rice and corn

ii. Wheat or cassava flour, meat, dairy products, locally manufactured, processed or preserved food, sugar, salt and other agricultural, marine, and fresh water products, whether in their original state or not

iii. Cooking oil and cooking gas

iv. Laundry soap, detergents, and medicine

v. Agricultural implements, equipment and post- harvest facilities, fertilizers, pesticides, insecticides, herbicides and other farm inputs

vi. Poultry feeds and other animal feeds

vii. School supplies

viii. Cement

- On retailers,

Table 112. **Tax on business on exporters, and on manufacturers, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities**

With gross sales or receipts of the preceding calendar year of:	Amount
PHP400,000 or less	2%
More than PHP400,000	1%

- On contractors and other independent contractors, in accordance with the following schedule:

Table 113. **Tax on business on contractors and other independent contractors**

With gross sales or receipts for the preceding calendar year in the amount of:	Amount
Less than PHP5,000	PHP27.50
PHP5,000 or more but less than PHP10,000	61.60
PHP10,000 or more but less than PHP15,000	104.50
PHP15,000 or more but less than PHP20,000	165.00
PHP20,000 or more but less than PHP30,000	275.00
PHP30,000 or more but less than PHP40,000	385.00
PHP40,000 or more but less than PHP50,000	550.00
PHP50,000 or more but less than PHP75,000	880.00
PHP75,000 or more but less than PHP100,000	1,320.00
PHP100,000 or more but less than PHP150,000	1,980.00
PHP150,000 or more but less than PHP200,000	2,640.00
PHP200,000 or more but less than PHP250,000	3,630.00
PHP250,000 or more but less than PHP300,000	4,620.00
PHP300,000 or more but less than PHP400,000	6,160.00
PHP400,000 or more but less than PHP500,000	8,250.00
PHP500,000 or more but less than PHP750,000	9,250.00
PHP750,000 or more but less than PHP1,000,000	10,250.00
PHP1,000,000 or more but less than PHP2,000,000	11,500.00
PHP2,000,000 or more	At a rate not exceeding fifty percent (50%) of one percent (1%)

Except for the Natural Wealth Utilization and Development Tax and barter trade tax, all of the taxes above are not to be construed as alternative taxes in lieu of the provisions of the National Internal Revenue Code but rather additional taxes to be paid if the circumstances apply to the businesses in the Autonomous Region.

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Legal references

Laws		
1	1987 Philippine Constitution	
2	RA 10021	Exchange Of Information On Tax Matters Act Of 2009
3	RA 387	Petroleum Act Of 1949
4	RA 5455	An Act To Require That The Making Of Investments And The Doing Of Business Within The Philippines By Foreigners Or Business Organizations Owned In Whole Or In Part By Foreigners Should Contribute To The Sound And Balanced Development Of The National Economy On A Self-Sustaining Basis, And For Other Purposes
5	RA 6173	Oil Industry Commission Act
6	RA 7076	People's Small-Scale Mining Act Of 1991
7	RA 7160	Local Government Code Of 1991
8	RA 7638	Department Of Energy Act Of 1992
9	RA 7729	An Act Reducing The Excise Tax Rates On Metallic And Non-Metallic Minerals And Quarry Resources, Amending For The Purpose Section 151(A) Of The National Internal Revenue Code, As Amended
10	RA 7918	An Act Amending Article 39, Title III Of Executive Order No. 226, Otherwise Known As The Omnibus Investments Code Of 1987, As Amended, And For Other Purposes
11	RA 7942	Philippine Mining Act Of 1995
12	RA 8371	The Indigenous Peoples' Rights Act Of 1997
13	RA 8424	Tax Reform Act of 1997
Executive Orders		
14	EO 147	Creating The Philippine Extractive Industries Transparency Initiative
15	EO 192	Providing For The Reorganization Of The Department Of Environment, Energy And Natural Resources, Renaming It As The Department Of Environment And Natural Resources, And For Other Purposes
16	EO 226	Omnibus Investments Code
17	EO 270-A	Amending Executive Order No. 270 Entitled "National Policy Agenda On Revitalizing Mining In The Philippines"
18	EO 292	Instituting The Administrative Code Of 1987
19	EO 323	Constituting An Inter-Agency Privatization Council (PC) And Creating A Privatization And Management Office (PMO) Under The Department Of Finance For The Continuing Privatization Of Government Assets And Corporations

20	EO 513	Reorganizing The Philippine Ports Authority
21	EO 689	Transferring The Philippine Mining Development Corporation From The Office Of The President To The Department Of Environment And Natural Resources
22	EO 79	Institutionalizing And Implementing Reforms In The Philippine Mining Sector Providing Policies And Guidelines To Ensure Environmental Protection And Responsible Mining In The Utilization Of Mineral Resources

Presidential Decrees

23	PD 1174	Amending Presidential Decree Number Nine Hundred Seventy Two, Otherwise Known As The "Coal Development Act Of 1976"
24	PD 1177	Revising The Budget Process In Order To Institutionalize The Budgetary Innovations Of The New Society
25	PD 1234	Instituting A Procedure For The Management Of Special And Fiduciary Funds Earmarked Or Administered By Departments, Bureaus, Offices And Agencies Of The National Government, Including Government-Owned Or Controlled Corporations
26	PD 1459	Authorizing The Secretary Of Energy To Enter Into And Conclude Service Contracts, Or Re-Negotiate And Modify Existing Contracts Subject To Certain Limitations
27	PD 1464	A Decree to Consolidate and Codify all the Tariff and Customs Laws of the Philippines
28	PD 1586	Establishing An Environmental Impact Statement System Including Other Environmental Management Related Measures And For Other Purposes
29	PD 1857	An Act Granting New Incentives To Petroleum Service Contractors, And For This Purpose Amending Certain Sections Of Presidental Decree Numbered Eighty-Seven, As Amended, Otherwise Known As “The Oil Exploration And Development Act Of 1972”
30	PD 334	Creating The Philippine National Oil Company, Defining Its Powers And Functions, Providing Funds Therefor, And For Other Purposes
31	PD 87	The Oil Exploration And Development Act Of 1972
32	PD 910	An Act Creating An Energy Development Board, Defining Its Powers And Functions, Providing Funds, Therefor, And For Other Purposes
33	PD 972	Promulgating an Act to Promote an Accelerated Exploration, Development, Production, and Utilization of Coal

Proclamations

34	PROC. NO. 2146	Proclaiming Certain Areas And Types Of Projects As Environmentally Critical And Within The Scope Of The Environmental Impact Statement System Established Under Presidential Decree No. 1586
35	PROC. NO. 297	Excluding A Certain Area From The Operation Of Proclamation No. 369 Dated February 27, 1931, And Declaring The Same As Mineral Reservation And As Environmentally Critical Area

Administrative Issuances

36	COA CIRCULAR NO. 2001-005	New Government Accounting System
37	DBM MEMORANDUM NO. 121	Guidelines For The Implementation' And Monitoring Of Fy 2013 And Fy 2014 Grassroots Participatory Budgeting Projects
38	DBM-DILG-DSWD-NAPC JMC NO. 1	Policy Guidelines And Procedures In The Implementation Of Bottom-Up Planning And Budgeting For The Fy 2013 Budget Preparation
39	DBM-DILG-DSWD-NAPC JMC NO. 4	Policy Guidelines And Procedures In The Implementation Of The Grassroots Participatory Budgeting Process (Formerly Called Bottom-Up Budgeting) For The Fy 2015 Budget Preparation
40	DENR AO 2003-30	Implementing Rules And Regulations (IRR) For The Philippine Environmental Impact Statement (EIS) System
41	DENR AO NO. 2010-21	Providing For A Consolidated Department Of Environment And Natural Resources Administrative Order For The Implementing Rules And Regulations Of Republic Act No. 7942, Otherwise Known As The "Philippine Mining Act Of 1995"
42	DENR AO NO. 2012-07	Rules And Regulations To Implement Executive Order No. 79 Dated 06 July 2012 Entitled: Institutionalizing And Implementing Reforms In The Philippine Mining Sector Providing Policies And Guidelines To Ensure Environmental Protection And Responsible Mining In The Utilization Of Mineral Resources
43	DILG MC NO. 2010-83	Full Disclosure Of Local Budget And Finances, And Bids And Public Offerings
44	DILG MC NO. 2011-134	Amending DILG Memorandum Circular No. 2010-83, Series, 2010, Titled Full Disclosure Of Local Budget And Finances, And Bids And Public Offerings, As Amended
45	DOE DC 2007-04-0003	Prescribing The Guidelines And Procedures For The Transfer Of Rights And Obligations In Petroleum Service Contracts Under Presidential Decree No. 87, As Amended
46	DOE DC 2014-02-0005	Reiterating A Transparent And Competitive System Of Awarding Service And Operating Contracts For Petroleum And Coal Prospective Areas, Repealing For This Purpose Dc 2011-12-0010 And Dc 2012-02-003
47	DOE-DILG CIRCULAR NO. 98-01	Guidelines And Procedures On The Utilization Of The Share Of National Wealth Taxes, Fees, Royalties And Charges Derived From Energy Resources
48	DOF-DBM-DILG-DENR JOINT CIRCULAR NO. 2009-1	Updated Guidelines And Procedures On The Release Of The Share Of Local Government Units From The Collections Derived By The National Government From Mining Taxes
49	DOF-DBM-DILG-DENR JOINT CIRCULAR NO. 2010-1	Revised Guidelines And Procedures On The Release Of Share Of Local Government Units Derived By The National Government From Royalty Income Collected From Mineral Reservations
50	NCIP AO 3-2012	The Revised Guidelines On The Exercise Of Free And Prior Informed Consent (FPIC) And Related Processes

Abbreviations

AAcR	Annual Accomplishment Report
AD	Ancestral Domain
ADO	Ancestral Domain Office
ADSDPP	Ancestral Domain Sustainable Development and Protection Plan
AEPEP	Annual Environmental Protection and Enhancement Program
AO	Administrative Order
ARMM	Autonomous Region in Muslim Mindanao
AUP	Agreed Upon Procedures
BFAD	Bureau of Food and Drugs
BIR	Bureau of Internal Revenue
BL	Bill of Lading
BLGF	Bureau of Local Government Finance
BOC	Bureau of Customs
BOI	Board of Investments
BSP	Bangko Sentral ng Pilipinas
BTr	Bureau of Treasury
CA	Co-Production Agreement
CADT	Certificate of Ancestral Domain Title
CALT	Certificates of Ancestral Land Titles
CAR	Cordillera Autonomous Region
CDP	Community Development Program
CHO	Cargo Handling Operator
CLRF	Contingent Liability and Rehabilitation Fund
CO	Certificate of Origin
COA	Commission on Audit
COC	Coal Operating Contracts
COR	Certificates of Registration
CP	Certification Precondition
CRDP	Community Royalty Development Plan
CRO	Community Relations Office
CSO	Civil Society Organization
CSR	Corporate Social Responsibility
DAO	DENR Administrative Order
DBM	Department of Budget and Management
DC	Department Circular
DENR	Department of the Environment and Natural Resources
DILG	Department of the Interior and Local Government
DMPF	Declaration of Mining Project Feasibility
DOE	Department of Energy
DOF	Department of Finance
DOTC	Department of Transportation and Communications
DP	Decommissioning Plan
DST	Documentary Stamp Tax
E2M	Electronic-to-Mobile
ECA	Environmentally Critical Areas

ECC	Environmental Compliance Certificate
ECP	Environmentally Critical Projects
EEZ	Exclusive Economic Zone
EFPS	Electronic Filing and Payment System
EIS	Environmental Impact Statement
EITI	Extractive Industries Transparency Initiative
ELISA	Extractive/Intrusive Large Scale Activities
ELTAD	Excise Large Taxpayer Audit Division
EMB	Environmental Management Bureau
ENRO	Environment and Natural Resources Office
EO	Executive Order
EP	Exploration Permit
EPEP	Environmental Protection and Enhancement Program
ERDB	Energy Resource Development Bureau
eSRE	Electronic Statement of Receipts and Expenditures
FAN	Final Assessment Notice
FBI	Field Based Investigation
FLD	Formal Letter of Demand
FMR	Final Mine Rehabilitation
FMR/DP	Final Mine Rehabilitation and/or Decommissioning Plan
FMRDF	Final Mine Rehabilitation and Decommissioning Fund
FPIA	Filipino Participation Incentive Allowance
FPIC	Free and Prior Informed Consent
FTAA	Financial or Technical Assistance Agreement
FY	Fiscal Year
GMIAB	Gold Mining Industry Assistance Board
GOCC	Government Owned and Controlled Corporation
IAET	Improperly Accumulated Earnings Tax
ICC	Indigenous Cultural Community
IP	Indigenous People
IPO	Indigenous People's Organization
IPRA	Indigenous Peoples Rights Act
IRA	Internal Revenue Allotment
IRR	Implementing Rules and Regulations
ITH	Income Tax Holiday
ITS	Integrated Tax System
JVA	Joint Venture Agreement
LBDES	Limited Bank Data and Entry System
LBP	Land Bank of the Philippines
LGC	Local Government Code
LGU	Local Government Unit
LOA	Letter of Authority
LTD	Large Taxpayers Division
LTDPQAD	Large Taxpayer - Document Processing and Quality Assurance Division
LT-PMPD	Large Taxpayers Performance Monitoring and Programs Division
MA	Mineral Agreement
MGB	Mines and Geosciences Bureau
MMTF	Mine Monitoring Trust Fund
MMT	Multipartite Monitoring Team
MOA	Memorandum of Agreement
MOEP	Mineral Ore Export Permit
MP	Mining Permits

MPSA	Mineral Production Sharing Agreement
MRDB	Mineral Resources Development Board
MRF	Mine Rehabilitation Fund
MRFC	Mine Rehabilitation Fund Committee
MSID	Management Information & Services Department
MTF	Mining Trust Fund
MWT	Mine Waste and Tailings
NCIP	National Commission on Indigenous Peoples
NCR	National Capital Region
NDC	National Development Corporation
NESSA	Non-Extractive Small Scale Activities
NGO	Non-Government Organization
NIRC	National Internal Revenue Code
NRDC	Natural Resources Development Corporation
NRFC	Non-Resident Foreign Corporations
NRMDC	Natural Resources Mining Development Corporation
OTP	Ore Transfer Permit
P/CMRB	Provincial/City Mining and Regulatory Board
PAN	Preliminary Assessment Notice
PD	Presidential Decree
PDEA	Philippine Drug Enforcement Agency
PDO	Port District Office
PECR	Philippine Energy Contracting Round
PIN	Property Item Number
PMDC	Philippine Mining Development Corporation
PMO (PPA)	Port Management Office (PPA)
PMO (DOF)	Privatization Management Office (DOF)
PNOC	Philippine National Oil Corporation
PNOC-EC	PNOC Exploration Corporation
PNOC-EDC	Philippine National Oil Corporation - Energy Development Corporation
PO	People's Organization
PPA	Philippine Ports Authority
PTO	Permits to Operate
RA	Republic Act
RAD	Revenue Accounting Division
RCF	Rehabilitation Cash Fund
RDO	Revenue District Offices
REC	Review Evaluation Committee
RIATs	Regional Investigation and Assessment Teams
RPT	Real Property Tax
RPTAR	Real Property Tax Assessment Record
RR	Revenue Regulation
SC	Service Contract
SDMP	Social Development and Management Program
SEC	Securities and Exchange Commission
SEF	Special Education Fund
SOE	State-Owned Enterprises
SPEX	Shell Philippines Exploration B.V.
TOP	Treasurer of the Philippines
TWG	Technical Working Group
VASP	Value Added Service Provider
VAT	Value Added Tax
WFP	Work and Financial Plan

MALACAÑAN PALACE
MANILA

BY THE PRESIDENT OF THE PHILIPPINES

EXECUTIVE ORDER NO. 147

' CREATING THE PHILIPPINE EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE

WHEREAS, Section 28, Article II of the Philippine Constitution states that subject to reasonable conditions prescribed by law, the State shall adopt and implement a policy of full public disclosure of all its transactions involving public interest;

WHEREAS, Section 2 of Republic Act No. 7942, or the "Philippine Mining Act of 1995," provides that it shall be the responsibility of the State to promote the rational exploration, development, utilization, and conservation of the country's mineral resources through the combined efforts of government and the private sector in order to enhance national growth in a way that effectively safeguards the environment and protects the rights of affected communities;

WHEREAS, pursuant to Section 14 of the Executive Order (EO) No. 79 (s. 2012), the Philippine government commits to participate in the Extractive Industries Transparency Initiative (EITI) that sets international standards for transparency and accountability in the extractive industries and in government;

WHEREAS, the Philippine government is committed to ensure greater transparency and accountability in the extractive industries, specifically in the way the government collects, and companies pay taxes from extractive industries;

WHEREAS, the EITI requires the creation of a body that will perform all the necessary functions and complete all the requirements of the EITI process to be a "compliant country"; and

WHEREAS, the duty of the President under Section 17, Article VII of the Constitution includes the faithful execution of fundamental laws on public accountability and transparency.

NOW, THEREFORE, I, BENIGNO S. AQUINO III, President of the Philippines, by virtue of the powers vested in me by law, do hereby order:

SECTION 1. Instituting the Philippine Extractive Industries Transparency Initiative. The Philippine Extractive Industries Transparency Initiative (hereinafter referred to as PH-EITI) is hereby instituted.

SECTION 2. Creation and Composition of the PH-EITI Multi-stakeholder Group. In accordance with the EITI International Guidelines, the PH-EITI shall be

implemented and operationalized through a multi-stakeholder group (MSG) and decision making body (hereinafter referred to as PH-EITI-MSG). It shall be headed by the Secretary of the DOF as the Chairperson who will be responsible for convening the group. It shall specifically consist of the following members:

a. Five (5) Government Representatives chosen by the Mining Industry Coordinating Council (MICC), created pursuant to Section 9 of EO No. 79, which will include senior officials, duly deputized to represent their respective Secretaries; *provided that*, local government units shall be represented by the Union of Local Authorities of the Philippines;

b. Five (5) Business Group Representatives; and

c. Five (5) Civil Society Organizations (CSOs) Representatives.

The Business Group and the CSOs shall each designate five (5) full and five (5) alternate representatives to the PH-EITI-MSG. Each organization, upon the decision of its members and through its own independent processes and governance mechanisms, can at any time replace their representatives in the PH-EITI-MSG; *provided that* such replacement shall only serve for the unexpired term of the representative replaced. Permanent and alternate members shall attend and participate in the PH-EITI-MSG meetings.

SECTION 3. Terms of the Members of PH-EITI MSG and Meetings. All members of the PH-EITI-MSG shall serve for a term of three (3) years. Representatives may be re-appointed subject to the independent processes and governance mechanisms of their respective organizations. It shall be the responsibility of each sector to ensure the continuity of representation and institutional memory within the PH-EITI-MSG.

The PH-EITI-MSG shall meet quarterly or as often as it may deem necessary. The quorum for such meetings shall require the presence of at least three (3) representatives each from the Government, the Business Group and the CSOs. The MSG shall make decisions by consensus.

SECTION 4. Mandates of the PH-EITI-MSG. The PH-EITI-MSG shall have the following mandates:

a. Ensure sustained political commitment for the initiative and mobilize resources to sustain its activities and goals;

b. Set the strategic direction required for effectively implementing the initiative in the Philippines;

c. Assess and seek the removal of barriers to its implementation;

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d. Set the scope of the EITI process; and

e. Ensure that the initiative is effectively integrated in the reform process outlined under EO No. 79 and any other related government reform agenda.

SECTION 5. Powers and Functions of the PH-EITI MSG. The PH-EITI-MSG shall have the following powers and functions:

a. Ensure the commitment of the different stakeholders to the implementation of EITI;

b. Define the strategic direction and scope of EITI in the Philippines;

c. Craft, publish, review, and update a fully costed Country Work Plan in consultation with key PH-EITI stakeholders and oversee the implementation of the same;

d. Produce all regular reports with contextual information about the extractive industries as may be required by PH-EITI implementation;

e. Establish a mechanism for the EITI reconciliation process;

f. Select and appoint an independent administrator/auditor to reconcile the government and industry reports;

g. Direct and supervise the PH-EITI Secretariat in its various activities and establish its internal rules of procedure;

h. Through its various members, conduct outreach to, and capability-building of, various sectors in support of the PH-EITI implementation at national and sub-national levels and communicate and build awareness about EITI and the progress of its implementation in the Philippines; and

i. Perform such other functions as may be germane to the purpose for which it was created and consistent with this Order and the EITI Principles.

SECTION 6. PH-EITI Secretariat. The PH-EITI shall be assisted by a PH-EITI Secretariat whose composition shall be determined by the Secretary of Finance, in consultation with the PH-EITI-MSG. It shall hold office in the DOF, or such other government or private facilities as may be determined by the PH-EITI-MSG.

The PH-EITI Secretariat shall be composed of administrative and technical personnel as the PH-EITI-MSG may deem necessary to assist the PH-EITI-MSG in efficiently and effectively carrying out its powers and functions. The creation of additional *plantilla* positions and hiring of additional personnel to carry out the functions enumerated herein shall be authorized in coordination with, and subject to the approval

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of the Department of Budget and Management (DBM).

SECTION 7. Engagement of Consultants. The PH-EITI shall have the authority to engage the services of consultants or advisers as it may deem necessary to accomplish its objectives.

SECTION 8. Creation of the PH-EITI Technical Working Group and Assistance to PH-EITI. PH-EITI may create Technical Working Groups composed of departments, bureaus, offices, agencies or instrumentalities of the Government, including government-owned and controlled corporations, and representatives of the business sector and CSOs. All such agencies, offices, and representatives are hereby directed to extend such assistance and cooperation as the PH-EITI may need in the exercise of its powers, execution of its functions, and discharge of its duties and responsibilities.

SECTION 9. Funding. Upon the effectivity of this Order, the amount necessary to carry out its implementation shall be charged against the budget of the DOF. Thereafter, appropriations for the PH-EITI implementation shall be included in the budget of the DOF.

The PH-EITI shall have the authority to receive, disburse, and manage financial aid or grants from foreign and domestic entities to be utilized for the implementation of its objectives subject to the usual accounting and auditing rules and regulations.

SECTION 10. Separability. If any provision of this Order is declared invalid or unconstitutional, the other provisions unaffected shall remain valid and subsisting.

SECTION 11. Repealing Clause. All orders, proclamations, rules, regulations, or parts thereof, which are inconsistent with any of the provisions of this Order are hereby repealed or modified accordingly.

SECTION 12. Effectivity. This Order shall take effect immediately upon publication in a newspaper of general circulation.

DONE, in the City of Manila, this 26th day of November, in the year of our Lord, Two Thousand and Thirteen.

By the President:

PAQUITO N. OCHOA, JR.
Executive Secretary

Office of the President of the Philippines
PNOY012962

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MARIANITO M. DIMAANDAL
DIRECTOR IV
MALACAÑANG RECORDS OFFICE
12-2-2013

Government Sector

Name	Position	Organization
Full members		
Gil S. Beltran	Undersecretary	Department of Finance
Nestor S. Valeroso	Deputy Commissioner	Bureau of Internal Revenue
Austere A. Panadero	Undersecretary	Department of the Interior and Local Government - Bureau of Local Government Development
Mario Luis J. Jacinto	Director	Department of Environment and Natural Resources - Mines and Geosciences Bureau
Rino E. Abad	Director	Department of Energy - Energy Resource Development Bureau
Gov. Alfonso V. Umali, Jr.	President	Union of Local Authorities of the Philippines
Alternate members		
Ma. Teresa S. Habitan	Assistant Secretary	Department of Finance - Privatization Group/ Corporate Affairs Group
Atty. Teresita M. Angeles	Assistant Commissionter	Bureau of Internal Revenue
Anna Liza F. Bonagua	Director	Department of the Interior and Local Government - Bureau of Local Government Development
Araceli S. Soluta	Director	Department of Energy - Financial Services
Engr. Romualdo D. Aguilos	Chief	Mines and Geosciences Bureau – Mineral Economics, Information and Publication
Maria Czarina Medina-Guce	Executive Director	Union of Local Authorities of the Philippines

Business Sector

Name	Position	Organization
Full members		
Artemio F. Disini	Chairman	Chamber of Mines of the Philippines
Gerald H. Brimo	President and CEO	Nickel Asia Corporation
James Ong	President	Ore Asia Mining and Development Corporation
Anthony P. Ferrer	President	Petroleum Association of the Philippines
Alternate members		
Nelia C. Halcon	Executive Vice President	Chamber of Mines of the Philippines
Emmanuel L. Samson	Senior Vice President and Chief Financial Officer	Nickel Asia Corporation
Sabino L. Santos	Senior Vice President	Chevron Malampaya LLC / Petroleum Association of the Philippines

Civil Society Organizations

Name	Position	Organization
Full members		
Dr. Cielo D. Magno	Board Secretary	Bantay Kita
Atty. Jay L. Batongbacal	Assistant Professor	UP College of Law
Dr. Merian C. Mani	President	Marinduque State College
Chadwick Go Llanos	Chairperson	United Sibonga Residents for Environmental Protection and Development (USREP-D)
Starjoan D. Villanueva	Executive Director	Alternate Forum for Research in Mindanao, Inc.
Alternate members		
Dr. Filomeno S. Sta.Ana III	President	Bantay Kita
Jose Melvin A. Lamanilao	Independent Consultant	-
Engr. Maria Rosario Aynon A. Gonzales	Director	Center for Strategic Policy and Governance Palawan State University
Atty. Golda S. Benjamin	Lecturer	Siliman University
Buenaventura M. Maata Jr.	Executive Director	Philippine Grassroots Engagement in Rural Development Foundation, Inc. (PhilGrassroots-ERDF)

Government Sector

Name	Position	Organization
Full members		
Jeremias N. Paul	Undersecretary	Department of Finance - Domestic Finance Group and Legislative Group
Ma. Teresa S. Habitan	Assistant Secretary	Department of Finance - Fiscal, Policy and Planning Office
Rino E. Abad	Director	Department of Energy, Energy Resource Development Bureau
Manuel Q. Gotis	Director	Department of Interior and Local Government- Bureau of Local Government Supervision
Engr. Leo J. Jasareno	Director	Department of Environment and Natural Resources - Mines and Geosciences Bureau
Marcia Czarina Corazon Medina	Executive Director	Union of Local Authorities of the Philippines
Nestor Valeroso	Assistant Commissioner	Bureau of Internal Revenue
Emmanuel F. Esguerra	Deputy Director- General	National Economic and Development Authority
Atty. Agaton Teodoro Uvero	Deputy Commissioner for Assessment	Bureau of Customs
Janet B. Abuel	Undersecretary	Department of Budget and Management, Corporate Affairs
Pamela P. Quizon	Chief	Revenue Division - Bureau of Local Government Finance
Carmelita O. Antasuda	Director, Local Government Sector	Commission on Audit
Alternate members		
Araceli S. Soluta	Director	Department of Energy, Financial Services
Anna Liza F. Bonagua	OIC, Director	Department of Interior and Local Government- Bureau of Local Government Development
Engr. Romualdo D. Aguilos	OIC, Chief	Mines and Geosciences Bureau - Mineral Economics, Information and Publication
Genixon David	Program Officer	Union of Local Authorities of the Philippines
Analynsia C. Alarde	Division Chief	Bureau of Internal Revenue
Amelia A. Menardo	OIC, Assistant Director	National Economic and Development Authority
Angelo N. Sumabat	Chief of Staff	Bureau of Customs
Melcy Baluyan	Acting Chief	Bureau of Local Government Finance - Plans and Program Development Division

Business Sector

Name	Position	Organization
Full members		
Angel Villamor	Vice President – Internal Audit	Nickel Asia Corporation/ Chamber of Mines of the Philippines
Dr. Benjamin S. Austria	Executive Director	Petroleum Association of the Philippines
Elenette C. Pingul	Controller	Shell Philippines Exploration BV - Finance Department/ Petroleum Association of the Philippines
Alternate members		
Sylvia Delos Santos	Finance Manager	Philex Mining Corporation/ Chamber of Mines of the Philippines
Ronald Recidoro	Vice President – Legal and Policy	Chamber of Mines of the Philippines
Erwin R. Riñon	Staff member	Shell Philippines Exploration BV - Finance Department/ Petroleum Association of the Philippines

Civil Society Organizations

Name	Position	Organization
Full members		
Dr. Cielo D. Magno	National Coordinator	Bantay Kita
Filomeno Sta.Ana III	Coordinator/President	Action for Economic Reforms (AER)/Bantay Kita

Atty. Maria Karla Espinosa
National Coordinator

Abigail D. Ocate
Technical Manager

Marikit J. Soliman
Technical Specialist

Joylin A. Saquing
Outreach Officer

Mary Ann D. Rodolfo
Grants and Contract Specialist

Roselyn Salagan
Communications Officer

Angelita Galano
Office Manager

Ryan A. Dael
Data Visualization Specialist

Katherine Dennise Domingo
Project Development Officer

Rhea Mae G. Bagacay
Procurement Assistant

Annex E **Taxes and Fees Collected by Local Government Units Hosting Extractive Operations Based on Local Tax Codes (From received LGU reporting template)**

NAME OF THE ENTITY	LGU	LOCAL BUSINESS TAX (PAID EITHER IN MINE SITE OR HEAD OFFICE)	REAL PROPERTY TAX		OCCUPATION FEES	MAYOR'S PERMIT
			BASIC	SPECIAL EDUCATION FUND		
AAM-Phil Natural Resources Exploration and Development Corporation	Loreto Municipality	3,897,584.66	11,238.95	11,238.95	44,520.00	25,000.00
AAM-Phil Natural Resources Exploration and Development Corporation	Basilisa Municipality	4,262,500.35	-	-	251,880.66	26,812.50
AAM-Phil Natural Resources Exploration and Development Corporation	Province of Dinagat Islands	-	-	-	632,610.00	-
AAM-Phil Natural Resources Exploration and Development Corporation	Libjo Municipality	-	9,533.10	9,533.10	-	17,241.62
Adnama Mining Resources Incorporated	Adnama Mining Resources Incorporated					
Adnama Mining Resources Incorporated	Province of Surigao del Norte	-	-	-	25,267.50	60,000.00
Adnama Mining Resources Incorporated	Surigao City	2,128.52	-	-	-	2,175.00
Agata Mining Ventures	Tubay Municipality	-	-	-	-	5,000.00
ALBERTO MINING CORPORATION	Davao City	500.00				5,000.00
Alcorn Gold Resources Corp.						

COMMUNITY TAX	PAYMENTS MADE TO LGUS BY MINING & OIL/GAS COMPANIES				
	TYPE OF PAYMENT	RATE/AMOUNT	LEGAL BASIS	RESPONSIBLE OFFICE WITHIN LGU (ASSESSMENT)	RESPONSIBLE OFFICE WITHIN LGU (COLLECTION)
-	Community tax	13,020.00;5/26/2014;00046523	Res# 001-2011, Ord#11-204, Chapter III, Sec. 3.03		Treasury office
-	Storage of combustile/ flammable materials	20,000.00;5/26/2014;0348289	Res#001-2011, Ord#11-204, Chapter IV, Art. W, Sec. 4W.01		Treasury office
	Wharves / Causeway permit	10,000.00;5/26/2014;0348289	Res#001-2011, Ord#11-204, Chapter IV, Art. A, Sec. 4A.01		Treasury office
-	Mayor's permit fee on business	"Small-scale - 2,500 Medium - 3,500 Large - 5,000"	Mun. (Amendatory) Ordinance No. 01 Series of 2016 Article A. Mayor's permit on business	Municipal Treasurer's Office	Municipal Treasurer's Office
	The tax should not exceed 2% of the gross receipt during the preceding year	Municipal revenue code	BPLO	Municipal Treasurer's Office	-
–	Occupation Tax	100.00 per hectare	Ordinance No. 05 Series of 2007		Provincial Treasury Office
	Soil Depletion Tax	one percent of gross income	Ordinance No. 08-58	Prov'l. Environment and Natural Resources Office	
784.00					
-	Business tax	1% based on the gross receipts during the preceding year	Municipal Ordinance no. 2012-02, Chapter 2, Article B, Section 2B 10-11	Municipal Treasurer's Office	Municipal Treasurer's Office
	Building fees	Pursuant to National building code	Municipal Ordinance no. 2012-02, Chapter 3, Article C, Section 3C 01	Municipal Treasurer's Office	Municipal Treasurer's Office
	Permit and Licenses	P 55-1,000 per heavy equipment depending upon the type	Municipal Ordinance no. 2012-02, Chapter 3, Article L, Section 3L 01	Municipal Treasurer's Office	Municipal Treasurer's Office
		P 17-110 per combustion engines	Municipal Ordinance no. 2012-02, Chapter 3, Article M, Section 3M 01	Municipal Treasurer's Office	Municipal Treasurer's Office
		P 110-5,500 storage of combustion materials	Municipal Ordinance no. 2012-02, Chapter 3, Article N, Section 3N 01	Municipal Treasurer's Office	Municipal Treasurer's Office
	Clearance and certification	P 5,500 + 1/10 of 1% over Php 2 million of excess of Php 2 million	Municipal Ordinance no. 2012-02, Chapter 3, Article D, Section 3D 01	Municipal Planning & Development office	Municipal Treasurer's Office
	Sanitary Inspection fee	Php 1,000 for an area of 1,000 sq m or more	Municipal Ordinance no. 2012-02, Chapter 4, Article D, Section 4D 01	Rural health unit	Municipal Treasurer's Office
	fines and penalties - Local taxes	25% surcharge and 2% per month	Municipal Ordinance no. 2012-02, Chapter 7, Article A, Section 7A 04-05	Municipal Treasurer's Office	Municipal Treasurer's Office
18,000.00	Mining Occupation Fees	P100.00 per hectare	Sec. 220 DAO 96-40	MGB	PTO
	Inspection/Verification Fees	P18,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
	Ore Transport Clearance	P60,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
500.00	Business Tax	75% of 1%	Ordinance No. 495 s.1992	Business Permit & Licensing office	City Treasurer's Ofc.
	Mayor's Permit & Other Regulatory Fees		Ord. No. 190 s. 2002	Business Permit & Licensing office	City Treasurer's Ofc.
	Docking Fee	P20.00 to P150/dock depending on the engine used	Ordinance No. 248 s. 2006	City Treasurer's Ofc. / Field collectors	City Treasurer's Ofc. / Field collectors
	Environmental Hazard Fee	P5.00 to P100.00/shipcall depending on the tonage of the vessel	Ord. No. 336 s. 2012	City Treasurer's Ofc. / Field collectors	City Treasurer's Ofc. / Field collectors
500.00	Regulatory and Administrative Fees	8090	Revenue code of the LGU	Treasury office	Treasury office
	Regulatory Fees	2,065.00	Sec. 87; 121-160 and 278 Of City Ordinance #158-05 Series of 2005 "The Revenue Code of Davao City"	CEO/OBO, CENRO, CHO, others	CTO

Annex E **Taxes and Fees Collected by Local Government Units Hosting Extractive Operations Based on Local Tax Codes (From received LGU reporting template)** *continued*

NAME OF THE ENTITY	LGU	LOCAL BUSINESS TAX (PAID EITHER IN MINE SITE OR HEAD OFFICE)	REAL PROPERTY TAX		OCCUPATION FEES	MAYOR'S PERMIT
			BASIC	SPECIAL EDUCATION FUND		
Apex Mining Company inc.	Davao City	500.00	-	-	-	3,000.00
Apex Mining Company inc.	Province of Compostela Valley	-	-	-	11,240.00	-
Apex Mining Company inc.	Maco Municipality	26,787,685.00	1,084,648.68	1,084,648.68	140,625.00	2,678,769.00
Apex Mining Company inc.	Pasig City	2,739,649.56	26,851.14	13,425.57	600.00	900.00
APICAL MINING CORP.	Province of Surigao del Norte	-	-	-	11,295.00	-
ASIA ALSTRON MINING AND DEVELOPMENT CORPORATION	Butuan City	1,887.09	-	-	-	Php.1,500.00
Atro Mining - Vitali Inc.	Zamboanga City	-	-	-	155,850.00	-
GAAS BAY MINING CORPORATION	Surigao City	2,249.70	-	-	-	P 3,200.00
Bauer	Tabud Surigao del Norte	23,750.00	-	-	-	5,000.00
Benguet Nickel Mines, Inc.	Sta. Cruz Municipality, Zambales	-	-	-	-	-
Benguet Corporation	Sta. Cruz Municipality, Zambales	-	-	-	142,923.62	-
Berong Nickel Corporation	Quezon Municipality, Palawan	4,714,317.64	-	-	-	101,265.00
Berong Nickel Corporation	Province of Palawan	6,065,780.00	-	-	-	-
BINHAI SAYMON INC.	Surigao City	1,875.00	-	-	-	P 4,687.50
Bunawan Mining Corporation	Agusan del Sur Province	0	-	-	15,255.00	0.00
BUNDOK MINERAL RESOURCES CORP.	Province of Surigao del Norte	0	-	-	88,800.00	0.00
Cagdianao Mining Corporation	Cagdianao, Dinagat Islands	5,767,104.95	183,493.26	183,493.26	64,750.00	35,000.00

COMMUNITY TAX	PAYMENTS MADE TO LGUS BY MINING & OIL/GAS COMPANIES				
	TYPE OF PAYMENT	RATE/AMOUNT	LEGAL BASIS	RESPONSIBLE OFFICE WITHIN LGU (ASSESSMENT)	RESPONSIBLE OFFICE WITHIN LGU (COLLECTION)
-	Regulatory Fees	5,810	Sec. 87; 121-160 and 278 of City Ordinance #158-05 Series of 2005 "The Revenue Code of Davao"	CEO/OBO, CENRO, CHO	CTO
-	N/A	N/A	N/A	N/A	N/A
10,500.00	Service Fee	P50.00	Sec. 157 C of Mun. Tax Ord. No. 011	Mun. Treasurer's Office	Mun. Treasurer's Office
	Medical Certification Fee	P100.00	Sec. 170 of Mun. Tax Ord. No. 011	Mun. Treasurer's Office	Mun. Treasurer's Office
	Sanitary Permit Fee	P400.00	Sec. 167 B of Mun. Tax Ord. No. 011	Mun. Treasurer's Office	Mun. Treasurer's Office
	Fire Safety Inspection Fee	P1,000.00	Sec. 184 (2) of Mun. Tax Ord. No. 011	Mun. Treasurer's Office	Mun. Treasurer's Office
10,500.00					
-	Mining Occupation Fees	P100.00 per hectare	Sec. 220 DAO 96-40	MGB	PTO
	Inspection/Verification Fees	P18,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
	Ore Transport Clearance	P60,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
-					
-	N/A	N/A	N/A	N/A	N/A
P 1,100.00	Business Tax	Capitalization x 1% x .0375	Ordinance No. 495 s.1992	Business Permit & Licensing office	City Treasurer's Ofc.
	Mayor's Permit & Other Regulatory Fees		Ord. No. 190 s. 2002	Business Permit & Licensing office	City Treasurer's Ofc.
	Regulatory / Administrative fee	18,050	Local Revenue Code Ch. 4 Art. A Sec 4A 4.01		Municipal Treasury's office
	Environmental fees	50,000	Local Revenue Code Ch. 4 Art. A Sec 4A 4.01		Municipal Treasury's office
-					
-	Hazard Mitigation fee	14126500	Ordinance # 12 - 3568	Office of the Municipal Mayor	Office of the Municipal Treasurer
-	Municipal Inspection and Monitoring clearance	5.00/m3 - 2,779,458.52	Revised Revenue Code of 2006		Municipal Treasurer's office
-	N/A	N/A	N/A	N/A	N/A
-	Business Tax	75% of 1%	Ordinance No. 495 s.1992	Business Permit & Licensing office	City Treasurer's Ofc.
	Mayor's Permit & Other Regulatory Fees		Ord. No. 190 s. 2002	Business Permit & Licensing office	City Treasurer's Ofc.
	Docking Fee	P20.00 to P150/dock depending on the engine used	Ordinance No. 248 s. 2006	City Treasurer's Ofc. Field collectors	City Treasurer's Ofc.
	Emvironmental Hazard Fee	P5.00 to P100.00/shipcall depending on the tonage of the vessel	Ord. No. 336 s. 2012	City Treasurer's Ofc. Field collectors	City Treasurer's Ofc.
-	Regulatory Fees	2,318.50	Sec. 87; 121-160 and 278 of City Ordinance # 158-05 Series of 2005 "Revenue Code of Davao City.	CEO/OBO, CENRO, CHO, CPDO, others	CTO
-	Mining Occupation Fees	P100.00 per hectare	Sec. 220 DAO 96-40	MGB	PTO
	Inspection/Verification Fees	P18,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
	Ore Transport Clearance	P60,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
10,500.00	Permit for Storage of Combustible materials	6,600	Mun. Ord. # 11-057	MTO	MTO
	Inspection Fee on Machineries & Engines	13,200	Mun. Ord. # 11-057	Engr. Office	MTO
	Sanitary Inspection fee	5,610	Mun. Ord. # 11-057	MTO	MTO

Annex E **Taxes and Fees Collected by Local Government Units Hosting Extractive Operations Based on Local Tax Codes (From received LGU reporting template)** *continued*

NAME OF THE ENTITY	LGU	LOCAL BUSINESS TAX (PAID EITHER IN MINE SITE OR HEAD OFFICE)	REAL PROPERTY TAX		OCCUPATION FEES	MAYOR'S PERMIT
			BASIC	SPECIAL EDUCATION FUND		
Cagdianao Mining Corporation	Dinagat Islands Province	N/A	N/A	N/A	36,990.00	-
Cambayas Mining Corporation	Municipality of Guiuan	1,121,614.00	-	-	-	50,000.00
Carmen Copper Corporation	Toledo City	76,527,061.76	8,912,336.19	4,456,168.07	9,000.00	2,000.00
Carrascal Nickel Corporation	Carrascal Municipality	4,400,000.00	154,535.64	154,535.64	716,310.00	20,000.00
Carrascal Nickel Corporation	Pasig City	5,390.00	-	-	1,300.00	900.00
Century Peak Corporation (Casiguran)						
Century Peak Corporation (Esperanza)						
Century Peak Mining Corp.	Loreto Municipality	-	-	-	171,390.00	-
Century Peak Corporation	Makati City	125,703.44	-	-	-	4,000.00
Chevron Malampaya LLC						
Citinickel Mines and Development Corporation	Province of Palawan	-	364,040.96	364,040.96	-	-
Citinickel Mines and Development Corporation	Narra Municipality, Palawan	1,710,000.00	188,466.86	188,466.86	57,600.00	170,000.00
Citinickel Mines and Development Corporation	Sofronio Espanola, Palawan				105,600.00	1,000,000.00
COOLABAH MINING CORP.	Province of Surigao del Norte		-	-	32,265.00	-
CTP Construction and Mining Corporation (Adlay: Surigao del Sur)	Carrascal Municipality	2,000,000.00	91,490.88	91,490.88	984,803.75	20,000.00
CTP Construction and Mining Corporation (Dahican: Surigao del Sur)						
DAS-AGAN MINING CORPORATION	Davao City	500	-	-	-	500
EAST COAST MINERAL RESOURCES CO., INC.	Surigao City	33,543.76	-	-	-	P 3,200.00
EAST COAST MINERAL RESOURCES CO., INC.	Libjo Municipality	0.00	-	-	214,270.00	0.00
Eramen Minerals, Inc.	Sta. Cruz Municipality, Zambales	-	-	-	346,500.00	-
Fil-Asian	Sta. Cruz Municipality, Zambales				142,950.00	

COMMUNITY TAX	PAYMENTS MADE TO LGUS BY MINING & OIL/GAS COMPANIES				
	TYPE OF PAYMENT	RATE/AMOUNT	LEGAL BASIS	RESPONSIBLE OFFICE WITHIN LGU (ASSESSMENT)	RESPONSIBLE OFFICE WITHIN LGU (COLLECTION)
N/A	Occupation Tax	100.00 per hectare	Ordinance No. 05 Series of 2007		Provincial Treasury Office
	Soil Depletion Tax	1% of gross income	Ordinance No. 08-58	Prov'l. Environment and Natural Resources Office	
-					
10,500.00	Based on graduated business tax 6,500,000.00 more	56.25% of 1%	Article K, Graduated tax on business Sec. 2K 02	CTO	CTO
10,500.00	Loading fees	29,558,226	Mun. Ord #5 Series of 2006	Municipal Treasurer's Office	Municipal Treasurer's Office
10,500.00					
-					
-	N/A	N/A	N/A	N/A	N/A
10,500.00	Occupation fees	57,600.00			Treasury office
	Real Property tax - Basic	188,466.86	Provincial Ord. No. 841 series of 2015	Assessor's office	Treasury office
	Real Property tax - SEF	188,466.86		Assessor's office	Treasury office
	Business tax	1,710,000.00		BPLO	Treasury office
	Mayor's permit	170,000.00		BPLO	Treasury office
	Corporate CTC	10,500.00			Treasury Office
-					
-	Mining Occupation Fees	P100.00 per hectare	Sec. 220 DAO 96-40	MGB	PTO
	Inspection/Verification Fees	P18,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
	Ore Transport Clearance	P60,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
10,500.00	Loading fees	27,136,742.65	Mun. Ord #5 Series of 2006	Municipal Treasurer's Office	Municipal Treasurer's Office
	Regulatory Fees	2,085	Sec. 87; 121-160 and 278 Of City Ordinance #158-05 Series of 2005 "The Revenue Code of Davao City"	CEO/OBO, CENRO, CHO, others	CTO
-	Business Tax	75% of 1%	Ordinance No. 495 s.1992	Business Permit &	City Treasurer's Ofc.
	Mayor's Permit & Other Regulatory Fees		Ord. No. 190 s. 2002	Business Permit &	City Treasurer's Ofc.
-					
-	Hazard Mitigation fee	14126500	Ordinance # 12 - 3568	Office of the Municipal Mayor	Office of the Municipal Treasurer
	Hazard Mitigation fee	14126500	Ordinance # 12 - 3568	Office of the Municipal Mayor	Office of the Municipal Treasurer
-	Real Property Tax	2% of the Assessed Value of Pro	Prov'l Ordinance #005-2009	Provincial Assessor	Provincial Treasurer

Annex E **Taxes and Fees Collected by Local Government Units Hosting Extractive Operations Based on Local Tax Codes (From received LGU reporting template)** *continued*

NAME OF THE ENTITY	LGU	LOCAL BUSINESS TAX (PAID EITHER IN MINE SITE OR HEAD OFFICE)	REAL PROPERTY TAX		OCCUPATION FEES	MAYOR'S PERMIT
			BASIC	SPECIAL EDUCATION FUND		
Filminera Resources Corporation	Masbate Province	-	4,222,877.89	6,032,682.70	-	-
Filminera Resources Corporation	Aroroy Municipality	29,592,617.33	13,162,215.72	13,162,215.72	628,117.67	14,200.00
Forum Energy Philippines Corp.	Pasig City	38,180.00	-	-	500.00	900.00
Forum Pacific Inc.						
FS BORJA MINING AND TRADING CORPORATION	Surigao City	P 1,500.00	-	-	-	P 4,550.00
Galoc Production Company						
GOSHEM CAPITAL RESOURCES	Butuan City	3,750.00				2,000.00
Greenstone Resources Corporation	Tubod Municipality	2,079,417.92	376,656.86	376,656.86		5,000.00
Greenstone Resources Corporation	Province of Surigao del Norte	-	-	-	171,855.00	-
Greenstone Resources Corporation	Surigao City	-	12,438.32	8,292.32	71,400.00	2,250.00
GXD Supply Inc	Tubod, Surigao del Norte	70,000.00	-	-	-	5,000.00
Hinatuan Mining Corporation		34,341,918.29	40,269.30	40,269.30	69,037.50	30,000.00
Hinatuan Mining Corporation	Surigao del Norte, Tagana-an, Talavera	24,071,992.82	40,269.30	40,269.30	271,960.68	30,000.00
Hinatuan Mining Corporation	Province of Surigao del Norte	-	-	-	23,220.00	-
Hinatuan Mining Corporation	Municipality of Guiuan	-	24,559.62	24,559.62	10,915.20	N/A

COMMUNITY TAX	PAYMENTS MADE TO LGUS BY MINING & OIL/GAS COMPANIES				
	TYPE OF PAYMENT	RATE/AMOUNT	LEGAL BASIS	RESPONSIBLE OFFICE WITHIN LGU (ASSESSMENT)	RESPONSIBLE OFFICE WITHIN LGU (COLLECTION)
	Transfer Tax	50% of 1% of Fair Market Value of the Property/consideration sale, whichever is higher	Prov'l Ordinance #005-2009	Provincial Assessor	Provincial Treasurer
10,500.00	Mayor's Permit	2,000.00	Page 5 Art. D Sec. 4D.01 MRC	Treasury	Treasury
	Sanitary Inspection	1,000.00	Page 5 Art. D Sec. 4D.01 MRC	Treasury	Treasury
	Business Tax	21,240,470.50	Page 10 Art. A Sec. 2A.02 MRC	Treasury	Treasury
	Fire Inspection	200.00	Page 5 Art. D Sec. 4D.01 MRC	Treasury	Treasury
	TF/RF	200.00	Page 5 Art. D Sec. 4D.01 MRC	Treasury	Treasury
	Environmental Fee	150.00	Page 5 Art. D Sec. 4D.01 MRC	MENRO	Treasury
	Exercise of Calling	41,400.00	Page 38 Art. K Sec. 30.01 MRC	Treasury	Treasury
	Regulatory Fee	50,000.00	Page 47 Art. T Sec. 4.01 MRC	Treasury	Treasury
	Locational Clearance	-	Page 46 Art. Q Sec. 39.01 MRC	MPDO	Treasury
	Occupation fee for mining claims	810,998.33	Page 61 Art. G Sec. 5G.01 MRC	Treasury	Treasury
-					
P900.00	Business Tax	Capitalization x 1% x .0375	Ordinance No. 495 s.1992	Business Permit & licensing office	City Treasurer's Ofc.
	Mayor's Permit & Other Regulatory Fees		Ord. No. 190 s. 2002	Business Permit & licensing office	City Treasurer's Ofc.
	Regulatory / Administrative fee	21,650	Local Revenue Code Ch. 4 Art. A Sec 4A 4.01		Municipal Treasury's office
	Environmental fees	50,000	Local Revenue Code Ch. 4 Art. A Sec 4A 4.01		Municipal Treasury's office
-	Mining Occupation Fees	P100.00 per hectare	Sec. 220 DAO 96-40	MGB	PTO
	Inspection/Verification Fees	P18,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
	Ore Transport Clearance	P60,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
	Business Tax	Capitalization x 1% x .0375	Ordinance No. 495 s.1992	Business Permit & Licensing office	City Treasurer's Ofc.
	Mayor's Permit & Other Regulatory Fees		Ord. No. 190 s. 2002	Business Permit & Licensing office	City Treasurer's Ofc.
	Regulatory / Administrative fee	50	Local Revenue Code Ch. 4 Art. A Sec 4A 4.01		Municipal Treasury's office
	Environmental fees		Local Revenue Code Ch. 4 Art. A Sec 4A 4.01		Municipal Treasury's office
-					
	Regulatory/ Administrative fees (Sanitary fee and Police Clearance)	11,015.00	Mun. Ord. #7 Series of 2013	Mun. Treasurer's Office	Mun. Treasurer's Office
	Environmental fees	500,000.00	Mun. Ord. #7 Series of 2013	Mun. Treasurer's Office	Mun. Treasurer's Office
-	Mining Occupation Fees	P100.00 per hectare	Sec. 220 DAO 96-40	MGB	PTO
	Inspection/Verification Fees	P18,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
	Ore Transport Clearance	P60,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
N/A					

Annex E **Taxes and Fees Collected by Local Government Units Hosting Extractive Operations Based on Local Tax Codes (From received LGU reporting template)** *continued*

NAME OF THE ENTITY	LGU	LOCAL BUSINESS TAX (PAID EITHER IN MINE SITE OR HEAD OFFICE)	REAL PROPERTY TAX		OCCUPATION FEES	MAYOR'S PERMIT
			BASIC	SPECIAL EDUCATION FUND		
Indodrill	Tubod	15,000.00	-	-	-	5,000.00
Investwell Resources, Incorporated						
JB Management Mining Corporation	Davao City	-	-	-	-	1,000.00
Johson Gold Mining Corporation	Jose Panganiban, Camarines Norte	1,650.00	160.65	160.65	-	5,000.00
KEPHA MINING EXPLORATION CO.	Province of Surigao del Norte		-	-	209,430.00	-
KINGKING MINING CORP.	Davao City	500	-	-	-	1,000.00
Krominco Inc.	Loreto Municipality	2,142,937.60	19,375.69	19,375.69	75,711.80	25,000.00
Krominco Inc.	Dinagat Islands Province	N/A	N/A	N/A	22,713.54	-
Lepanto Consolidated Mining Company	Mankayan, Benguet	2,923,901.43	3,058,920.00	3,058,920.00	208,425.00	
Lepanto Consolidated Mining Company	Makati City	1,576,275.00	-	-	-	12,000.00
Leyte Iron Sand Mining Corporation	MacArthur Municipality	201,050.00	-	-	-	-
Libjo Mining Corporation	Makati City	-	-	-	-	4,000.00
Libjo Mining Corporation	Dinagat Islands Province	N/A	N/A	N/A	126,810.00	120,000.00
Libjo Mining Corporation	Surigao City	3,000.00	-	-	-	4,800.00
LNL Archipelago Minerals Incorporated	Sta. Cruz Municipality, Zambales	-	-	-	71,368.00	-

COMMUNITY TAX	PAYMENTS MADE TO LGUS BY MINING & OIL/GAS COMPANIES				
	TYPE OF PAYMENT	RATE/AMOUNT	LEGAL BASIS	RESPONSIBLE OFFICE WITHIN LGU (ASSESSMENT)	RESPONSIBLE OFFICE WITHIN LGU (COLLECTION)
	Regulatory / Administrative fee	10,350	Local Revenue Code Ch. 4 Art. A Sec 4A 4.01		Municipal Treasury's office
	Environmental fees	50,000	Local Revenue Code Ch. 4 Art. A Sec 4A 4.01		Municipal Treasury's office
-	Regulatory Fees	3,466.50	Sec. 87; 121-160 and 278 of City Ordinance # 158-05 Series of 2005 "Revenue Code of Davao City.	CEO/OBO, CENRO, CHO, CPDO, others	CTO
-	Mayor's permit	5,000	Mun. Ord. # 024-2011	BPLO / MTO	MTO
	Business license	Depends on range of gross income	Mun. Ord. # 024-2011	BPLO / MTO	MTO
	Community tax certificate	P2 for every P5,000 (B) + P500 (A)	Mun. Ord. # 024-2011	MTO	MTO
	Sanitary permit fee	P100 - Annual	Mun. Ord. # 024-2011	MHO	MTO
	occupational fee	P100 /per employee - Annual	Mun. Ord. # 024-2011	BPLO / MTO	MTO
	garbage fee	P100 - Annual	Mun. Ord. # 024-2011	BPLO / MTO	MTO
	zoning fee	P250 - Annual	Mun. Ord. # 024-2011	MPDO	MTO
	inspection fee	P6,100 - Annual	Mun. Ord. # 024-2011	MEO	MTO
-	Mining Occupation Fees	P100.00 per hectare	Sec. 220 DAO 96-40	MGB	PTO
	Inspection/Verification Fees	P18,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
	Ore Transport Clearance	P60,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
	Regulatory Fees	2,946	Sec. 87; 121-160 and 278 Of City Ordinance #158-05 Series of 2005 "The Revenue Code of Davao City"	CEO/OBO, CENRO, CHO, CPDO, others	CTO
-	Community tax	10,500.00;1/20/2014;00046525	Res# 001-2011, Ord#11-204, Chapter III, Sec. 3.03		Treasury office
	Storage of combustile/ flammable materials	20,000.00;1/20/2014;000312858	Res#001-2011, Ord#11-204, Chapter IV, Art. W, Sec. 4W.01		Treasury office
N/A	Occupation Tax	100.00 per hectare	Ordinance No. 05 Series of 2007		Provincial Treasury Office
	Soil Depletion Tax	1% of gross income	Ordinance No. 08-58	Prov'l. Environment and Natural Resources Office	
	Mayor's Permit fee	2,000	chapter 3 Art A. of Mun. Tax Ord. No. 2003-04	Municipal Treasurer's office	Municipal Treasurer's office
	Secretary's fee	170	chapter 3 Art A. of Mun. Tax Ord. No. 2003-04	Municipal Treasurer's office	Municipal Treasurer's office
	Community tax	10,500	chapter 3 Art A. of Mun. Tax Ord. No. 2003-04	Municipal Treasurer's office	Municipal Treasurer's office
-					
-	Business tax	100% / 201,050.00	Mun. Ord. S 2010,Sec 2A	MTO	MTO
-					
N/A	Occupation Tax	100.00 per hectare	Ordinance No. 05 Series of 2007		Provincial Treasury Office
	Soil Depletion Tax	1% of gross income	Ordinance No. 08-58	Prov'l. Environment and Natural Resources Office	
500.00	Business Tax	Capitalization x 1% x .0375	Ordinance No. 495 s.1992	Business Permit & Licensing office	City Treasurer's Ofc.
	Mayor's Permit & Other Regulatory Fees		Ord. No. 190 s. 2002	Business Permit & Licensing office	City Treasurer's Ofc.
-	Hazard Mitigation fee	14126500	Ordinance # 12 - 3568	Office of the Municipal Mayor	Office of the Municipal Treasurer

Annex E **Taxes and Fees Collected by Local Government Units Hosting Extractive Operations Based on Local Tax Codes (From received LGU reporting template)** *continued*

NAME OF THE ENTITY	LGU	LOCAL BUSINESS TAX (PAID EITHER IN MINE SITE OR HEAD OFFICE)	REAL PROPERTY TAX		OCCUPATION FEES	MAYOR'S PERMIT
			BASIC	SPECIAL EDUCATION FUND		
MACRO AISA MINING CORPORATION	Surigao City	28,115.98				5,200.00
MANILA MINING CORP.	Province of Surigao del Norte	-	-	-	63,292.50	-
Marcventures Mining and Development	Carrascal Municipality	2,000,000.00	172,419.80	172,419.80	91,297.50	20,000.00
Marcventures Mining and Development	Cantilan Municipality	-	-	-	-	-
Matutum Consolidated Mining Corporation	Davao City	0	-	-	-	7,875.00
MRL GOLD PHILS., INC.	Province of Surigao del Norte				10,935.00	
Mt. Sinai Mining Exploration and Development Corporation	Municipality of Guiuan	499,782.99	-	-	-	50,000.00
Nido Petroleum Phils. Pty. Ltd.						
NORTH DINAGAT MINERAL RESOURCES CORP.					18,810.00	
NORTH DINAGAT MINERAL RESOURCES CORP.	Libjo Municipality	-	39,760.00	39,760.00	-	-
Norweah Metals and Minerals Company	Municipality of Cagdianao	-	-	-	21,560.00	-
OCCIDENTAL MINING CORP.	Province of Surigao del Norte				36,045.00	
Oceana Gold (Philippines), Inc.	Nueva Vizcaya Province	N/A	-	-	285,075.00	N/A
Oceana Gold (Philippines), Inc.	Kasibu Municipality	-	-	-	332,587.50	109,918.36
Ore Asia Mining and Development Corporation						
ORICA	Tubod Surgao del Norte	173,579.56	-	-	-	5,000.00
Oriental Petroleum & Minerals Corp.						
Oriental Synergy Mining Corporation	Dinagat Islands Province	N/A	N/A	N/A	19,440.00	90,000.00
Oriental Synergy Mining Corporation	Loreto Municipality	1,425,000.00	8,049.70	8,049.70	45,360.00	25,000.00

COMMUNITY TAX	PAYMENTS MADE TO LGUS BY MINING & OIL/GAS COMPANIES				
	TYPE OF PAYMENT	**RATE/AMOUNT**	**LEGAL BASIS**	**RESPONSIBLE OFFICE WITHIN LGU (ASSESSMENT)**	**RESPONSIBLE OFFICE WITHIN LGU (COLLECTION)**
	Business Tax	Capitalization x 1% x .0375	Ordinance No. 495 s.1992	Business Permit & Licensing office	City Treasurer's Ofc.
	Mayor's Permit & Other Regulatory Fees		Ord. No. 190 s. 2002	Business Permit & Licensing Office	City Treasurer's Ofc.
-	Mining Occupation Fees	P100.00 per hectare	Sec. 220 DAO 96-40	MGB	PTO
	Inspection/Verification Fees	P18,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
	Ore Transport Clearance	P60,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
10,500.00	Loading fees	11,057,116.49	Mun. Ord. #5 Series of 2006	Municipal Treasurer's Office	Municipal Treasurer's Office
-	Hauling fee from year 2011 to 2012	2,425,255.00	Ordinance # 8-2012	MTO	MTO
	Hauling fee from year 2013 to 2014	2,306,710.00	Ordinance # 8-2012	MTO	MTO
	Regulatory Fees	3,718.57	Sec. 87; 121-160 and 278 of City Ordinance # 158-05 Series of 2005 "Revenue Code of Davao City.	CEO/OBO, CENRO, CHO, CPDO, others	CTO
	Mining Occupation Fees	P100.00 per hectare	Sec. 220 DAO 96-40	MGB	PTO
	Inspection/Verification Fees	P18,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
	Ore Transport Clearance	P60,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
	Mining Occupation Fees	P100.00 per hectare	Sec. 220 DAO 96-40	MGB	PTO
	Inspection/Verification Fees	P18,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
	Inspection/Verification Fees	P60,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
-					
-	N/A	N/A	N/A	N/A	N/A
	Mining Occupation Fees	P100.00 per hectare	Sec. 220 DAO 96-40	MGB	PTO
	Inspection/Verification Fees	P18,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
	Ore Transport Clearance	P60,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
N/A	N/A	N/A	N/A	N/A	N/A
-	N/A	N/A	N/A	N/A	N/A
	Regulatory / Administrative fee	8,750	Local Revenue Code Ch. 4 Art. A Sec 4A 4.01		Municipal Treasury's office
	Environmental fees	50,000	Local Revenue Code Ch. 4 Art. A Sec 4A 4.01		Municipal Treasury's office
N/A	Occupation Tax	100.00 per hectare	Ordinance No. 05 Series of 2007		Provincial Treasury Office
	Soil Depletion Tax	1% of gross income	Ordinance No. 08-58	Prov'l. Environment and Natural Resources Office	
None	Storage of combustile/ flammable materials	20,000.00;4/20/2014;0497341	Res#001-2011, Ord#11-204, Chapter IV, Art. W, Sec. 4W.01		Treasury office
	Wharves / Causeway permit	10,000.00;4/20/2014;0497341	Res#001-2011, Ord#11-204, Chapter IV, Art. A, Sec. 4A.01		Treasury office

Annex E **Taxes and Fees Collected by Local Government Units Hosting Extractive Operations Based on Local Tax Codes (From received LGU reporting template)** *continued*

NAME OF THE ENTITY	LGU	LOCAL BUSINESS TAX (PAID EITHER IN MINE SITE OR HEAD OFFICE)	REAL PROPERTY TAX		OCCUPATION FEES	MAYOR'S PERMIT
			BASIC	SPECIAL EDUCATION FUND		
Pacific Nickel Phils., Inc.	Municipality of Cagdianao	-	-	-	1,333,436.30	-
Pacific Nickel Phils., Inc.	San Jose Municipality	-	-	-	107,100.00	-
Pacific Nickel Phils., Inc.	Libjo Municipality	-	-	-	4,760.00	-
Pacific Nickel Phils., Inc.	Surigao City	37,500.00	1,071,701.04	714,467.36	626,400.00	3,900.00
Pacific Nickel Phils., Inc.	Dinagat Islands Province	-	-	-	639,572.70	-
PARAISO CONSOLIDATED MINING CORP.	Davao City	46.04	-	-	-	2,000.00
PENSONS MINING CORPORATION	Davao City	500	-	-	-	5,000.00
PHILCO Mining Corporation	Davao City	46.04	-	-	-	1,000.00
Philex Mining Corporation	Camp 3, Tuba Municipality	75,000,000.00	1,944,908.56	1,944,909.56	218,475.00	60,500.00
Philex Mining Corporation	Pasig City	8,206,029.20	542,987.10	398,812.59	13,900.00	1,800.00
Philex Mining Corporation	Pacdal, Tuba Municipality, Benguet	-	3,470,707.50	4,778,153.56	-	-
Philex Mining Corporation	Province of Surigao del Norte	-	-	-	-	-
PHILIPPINE ASTRON MINING CORPORATION	Butuan City	750.00	-	-	-	Php. 1,500.00
Philsaga Mining Corporation	Agusan del Sur Province	-	-	-	99,045.00	-

COMMUNITY TAX	PAYMENTS MADE TO LGUS BY MINING & OIL/GAS COMPANIES				
	TYPE OF PAYMENT	RATE/AMOUNT	LEGAL BASIS	RESPONSIBLE OFFICE WITHIN LGU (ASSESSMENT)	RESPONSIBLE OFFICE WITHIN LGU (COLLECTION)
-	N/A	N/A	N/A	N/A	N/A
-	N/A	N/A	N/A	N/A	N/A
-					
500.00	Business Tax	75% of 1%	Ordinance No. 495 s.1992	Business Permit & Licensing office	City Treasurer's Ofc.
	Mayor's Permit & Other Regulatory Fees		Ord. No. 190 s. 2002	Business Permit & Licensing office	City Treasurer's Ofc.
	Docking Fee	P20.00 to P150/dock depending on the engine used	Ordinance No. 248 s. 2006	City Treasurer's Ofc. / Field collectors	City Treasurer's Ofc. / Field collectors
	Environmental Hazard Fee	P5.00 to P100.00/shipcall depending on the tonage of the vessel	Ord. No. 336 s. 2012	City Treasurer's Ofc. / Field collectors	City Treasurer's Ofc. / Field collectors
-	Occupation Tax	100.00 per hectare	Ordinance No. 05 Series of 2007		Provincial Treasury Office
	Soil Depletion Tax	1% of gross income	Ordinance No. 08-58	Prov'l. Environment and Natural Resources Office	
	Regulatory Fees	2,781	Sec. 87; 121-160 and 278 Of City Ordinance #158-05 Series of 2005 "The Revenue Code of Davao City"	CEO/OBO, CENRO, CHO, others	CTO
	Regulatory Fees	2,365.00	Sec. 87; 121-160 and 278 Of City Ordinance #158-05 Series of 2005 "The Revenue Code of Davao City"	CEO/OBO, CENRO, CHO, others	CTO
	Regulatory Fees	7,501.50	Sec. 87; 121-160 and 278 Of City Ordinance #158-05 Series of 2005 "The Revenue Code of Davao City"	CEO/OBO, CENRO, CHO, CPDO, others	CTO
	Local business tax			Treasury's office	Treasury's office
	Real Property tax (Basic & SEF)	1% of assessed value		Assessor's Office	Treasury's office
10,500.00					
-	N/A	N/A	N/A	N/A	N/A
-	Mining Occupation Fees	P100.00 per hectare	Sec. 220 DAO 96-40	MGB	PTO
	Inspection/Verification Fees	P18,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
	Ore Transport Clearance	P60,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
500.00	Business Tax & Fees and charges for maintaining satellite office in Butuan City.	Graduated	25.01(A) of SP Ord. No. 894-92 as amended (Mfg. Or Producer)	Business Permit Licensing Office under and City Treasurer's Office.	City Treasurer's Office
-	Environmental Sustainability fee	25,200,800	SP Ordinance No. 70 series of 2011 or The Provincial Revenue code of 2011 Chapter 3, Article C	Provincial Environment and Natural Resources office (PENRO-LGU)	Provincial Treasury Office

Annex E **Taxes and Fees Collected by Local Government Units Hosting Extractive Operations Based on Local Tax Codes (From received LGU reporting template)** *continued*

NAME OF THE ENTITY	LGU	LOCAL BUSINESS TAX (PAID EITHER IN MINE SITE OR HEAD OFFICE)	REAL PROPERTY TAX		OCCUPATION FEES	MAYOR'S PERMIT
			BASIC	SPECIAL EDUCATION FUND		
Platinum Group Metals Corporation	Claver Municipality	7,000,000.00	-	-	-	50,000.00
Platinum Group Metals Corporation	Province of Surigao del Norte	-	-	-	131,280.00	7,020,000.00
PHSAMED MINING CORP.	Davao City	662.5	-	-	-	3,000.00
PGPRC	Aroroy	66,350.00	23,877,770.28	23,877,770.28	-	0.00
PMDC						
PNOC-EC						
Quest Exploration Drilling	Tubod, Surigao del Norte	574,026.93	-	-	-	5,000.00
Rapu-Rapu Minerals, Inc.	Rapu-Rapu Municipality, Albay	-	480,252.60	480,252.60	118,935.00	-
Rio Tuba Nickel Mining Corporation	Province of Palawan	12,000,000.00	1,120,383.29	1,600,547.56	24,177.07	-
Rio Tuba Nickel Mining Corporation	Bataraza Municipality, Palawan	13,624,129.00	3,201,095.12	3,201,095.12	51,975.00	20,000.00
SAN MANUEL MINING CORP.	Province of Surigao del Norte	-	-	-	148,000.00	-

COMMUNITY TAX	PAYMENTS MADE TO LGUS BY MINING & OIL/GAS COMPANIES				
	TYPE OF PAYMENT	RATE/AMOUNT	LEGAL BASIS	RESPONSIBLE OFFICE WITHIN LGU (ASSESSMENT)	RESPONSIBLE OFFICE WITHIN LGU (COLLECTION)
-	Business tax	1% based on the gross receipts during the preceding year	Municipal Ordinance no. 2012-02, Chapter 2, Article B, Section 2B 10-11	Municipal Treasurer's Office	Municipal Treasurer's Office
	Building fees	Pursuant to National building code	Municipal Ordinance no. 2012-02, Chapter 3, Article C, Section 3C 01	Municipal Treasurer's Office	Municipal Treasurer's Office
	Permit and Licenses	P 55-1,000 per heavy equipment depending upon the type	Municipal Ordinance no. 2012-02, Chapter 3, Article L, Section 3L 01	Municipal Treasurer's Office	Municipal Treasurer's Office
		P 17-110 per combustion engines	Municipal Ordinance no. 2012-02, Chapter 3, Article M, Section 3M 01	Municipal Treasurer's Office	Municipal Treasurer's Office
		P 110-5,500 storage of combustion materials	Municipal Ordinance no. 2012-02, Chapter 3, Article N, Section 3N 01	Municipal Treasurer's Office	Municipal Treasurer's Office
	Clearance and certification	P 5,500 + 1/10 of 1% over Php 2 million of excess of Php 2 million	Municipal Ordinance no. 2012-02, Chapter 3, Article D, Section 3D 01	Municipal Planning & Development office	Municipal Treasurer's Office
	Sanitary Inspection fee	Php 1,000 for an area of 1,000 sq m or more	Municipal Ordinance no. 2012-02, Chapter 4, Article D, Section 4D 01	Rural health unit	Municipal Treasurer's Office
	fines and penalties - Local taxes	25% surcharge and 2% per month	Municipal Ordinance no. 2012-02, Chapter 7, Article A, Section 7A 04-05	Municipal Treasurer's Office	Municipal Treasurer's Office
2,106,000.00	Mining Occupation Fees	P100.00 per hectare	Sec. 220 DAO 96-40	MGB	PTO
	Inspection/Verification Fees	P18,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
	Ore Transport Clearance	P60,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
	Regulatory Fees	2,825	Sec. 87; 121-160 and 278 Of City Ordinance #158-05 Series of 2005 "The Revenue Code of Davao City"	CEO/OBO, CENRO, CHO, Others	CTO
10,500.00	Mayor's Permit	2,000.00	Page 5 Art. D Sec. 4D.01 MRC	Treasury	Treasury
	Sanitary Inspection	1,000.00	Page 5 Art. D Sec. 4D.01 MRC	Treasury	Treasury
	Business Tax	-	Page 10 Art. A Sec. 2A.02 MRC	Treasury	Treasury
	Fire Inspection	200.00	Page 5 Art. D Sec. 4D.01 MRC	Treasury	Treasury
	TF/RF	200.00	Page 5 Art. D Sec. 4D.01 MRC	Treasury	Treasury
	Environmental Fee	150.00	Page 5 Art. D Sec. 4D.01 MRC	MENRO	Treasury
	Exercise of Calling	32,400.00	Page 38 Art. K Sec. 30.01 MRC	Treasury	Treasury
	Regulatory Fee	30,000.00	Page 47 Art. T Sec. 4.01 MRC	Treasury	Treasury
	Weight & Measures	200.00	Page 5 Art. D Sec. 4D.01 MRC	Treasury	Treasury
	Occupation fee for mining claims	-	Page 61 Art. G Sec. 5G.01 MRC	Treasury	Treasury
	Regulatory/administrative Fees	1750	Local Rev. Code Ch 4 art A sec 4A 4.01		Mun Treasury office
	Environmental Fees	50,000	Local Rev. Code Ch 4 art A sec 4A 4.01		Mun Treasury office
7,852.00	RPT	960,505.20	Provincial Ordinance		Rosa B. Imperial
	Occupation fees	118,935.00	Mun. Revenue Code 2011		Rosa B. Imperial
-	N/A	N/A	N/A	N/A	N/A
-	N/A	N/A	N/A	N/A	N/A
-	Mining Occupation Fees	P100.00 per hectare	Sec. 220 DAO 96-40	MGB	PTO
	Inspection/Verification Fees	P18,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
	Ore Transport Clearance	P60,000.00 per shipment	Sec. 97, Article C	PEMO	PTO

Annex E **Taxes and Fees Collected by Local Government Units Hosting Extractive Operations Based on Local Tax Codes (From received LGU reporting template)** *continued*

NAME OF THE ENTITY	LGU	LOCAL BUSINESS TAX (PAID EITHER IN MINE SITE OR HEAD OFFICE)	REAL PROPERTY TAX		OCCUPATION FEES	MAYOR'S PERMIT
			BASIC	SPECIAL EDUCATION FUND		
San R		68,274.63				5,000.00
SBF Phils Drilling	Tubod Surigao Del Norte	10,140.88	-	-	-	5,000.00
SILVERSTONE RESOURCES AND MINING CORPORATION	Davao City	500	-	-	-	3,000.00
Shangfil Mining & Trading Corporation	Sta Cruz Municipality				263,325.00	
Shell Philippines Exploration B.V.						
Shenzhou Mining Group Corporation	Claver Municipality	-	-	-	-	50,000.00
Shenzhou Mining Group Corporation	Carrascal Municipality	-	-	-	-	-
Shuley Mine Incorporated	Pasig City	433.16	-	-	300.00	1,687.50
Sinosteel Phils. H. Y. Mining Corporation	Loreto Municipality	2,356,084.36	29,093.00	29,093.00	97,200.00	25,000.00
Sinosteel Phils. H. Y. Mining Corporation	Dinagat Islands Province	N/A	N/A	N/A	29,160.00	-
SOUTHCOT MINING CORP.	Davao City	-	-	-	-	1,000.00
S & B MINING CO. PHILIPPINES INCORPORATED	Butuan City	375.00	-	-	-	750.00
SR Languyan						
SR Metals, Incorporated	Tubay Municipality	13,400,000.00	31,913.96	31,913.96	26,617.50	5,500.00
SR Metals, Incorporated	Agusan del Norte Province	-	-	-	-	-
Strong Built (Mining) Development	Municipality of Javier		N/A		37,918.13	N/A

COMMUNITY TAX	PAYMENTS MADE TO LGUS BY MINING & OIL/GAS COMPANIES				
	TYPE OF PAYMENT	**RATE/AMOUNT**	**LEGAL BASIS**	**RESPONSIBLE OFFICE WITHIN LGU (ASSESSMENT)**	**RESPONSIBLE OFFICE WITHIN LGU (COLLECTION)**
	Regulatory/administrative Fees	1750	Local Rev. Code Ch 4 art A sec 4A 4.01		Mun Treasury office
	Environmental Fees	50,000	Local Rev. Code Ch 4 art A sec 4A 4.01		Mun Treasury office
	Regulatory/administrative Fees	8050	Local Rev. Code Ch 4 art A sec 4A 4.01		Mun Treasury office
	Environmental Fees	50,000	Local Rev. Code Ch 4 art A sec 4A 4.01		Mun Treasury office
	Regulatory Fees	2,641.00	Sec. 87; 121-160 and 278 Of City Ordinance #158-05 Series of 2005 "The Revenue Code of Davao City"	CEO/OBO, CENRO, CHO, others	CTO
	Hazard Mitigation fee	14126500	Ordinance # 12 - 3568	Office of the Municipal Mayor	Office of the Municipal Treasurer
-	Business tax	1% based on the gross receipts during the preceding year	Municipal Ordinance no. 2012-02, Chapter 2, Article B, Section 2B 10-11	Municipal Treasurer's Office	Municipal Treasurer's Office
	Building fees	Pursuant to National building code	Municipal Ordinance no. 2012-02, Chapter 3, Article C, Section 3C 01	Municipal Treasurer's Office	Municipal Treasurer's Office
	Permit and Licenses	P 55-1,000 per heavy equipment depending upon the type	Municipal Ordinance no. 2012-02, Chapter 3, Article L, Section 3L 01	Municipal Treasurer's Office	Municipal Treasurer's Office
		P 17-110 per combustion engines	Municipal Ordinance no. 2012-02, Chapter 3, Article M, Section 3M 01	Municipal Treasurer's Office	Municipal Treasurer's Office
		P 110-5,500 storage of combustion materials	Municipal Ordinance no. 2012-02, Chapter 3, Article N, Section 3N 01	Municipal Treasurer's Office	Municipal Treasurer's Office
	Clearance and certification	P 5,500 + 1/10 of 1% over Php 2 million of excess of Php 2 million	Municipal Ordinance no. 2012-02, Chapter 3, Article D, Section 3D 01	Municipal Planning & Development office	Municipal Treasurer's Office
	Sanitary Inspection fee	Php 1,000 for an area of 1,000 sq m or more	Municipal Ordinance no. 2012-02, Chapter 4, Article D, Section 4D 01	Rural health unit	Municipal Treasurer's Office
	fines and penalties - Local taxes	25% surcharge and 2% per month	Municipal Ordinance no. 2012-02, Chapter 7, Article A, Section 7A 04-05	Municipal Treasurer's Office	Municipal Treasurer's Office
-					
15,750.00					
-	Community tax	10,500.00;1/20/2014;00046518	Res# 001-2011, Ord#11-204, Chapter III, Sec. 3.03		Treasury office
	Wharves / Causeway permit	10,000.00;1/20/2014;0331226	Res#001-2011, Ord#11-204, Chapter IV, Art. A, Sec. 4A.01		Treasury office
N/A	Occupation Tax	100.00 per hectare	Ordinance No. 05 Series of 2007		Provincial Treasury Office
	Soil Depletion Tax	1% of gross income	Ordinance No. 08-58	Prov'l. Environment and Natural Resources Office	
	Regulatory Fees	1,851	Sec. 87; 121-160 and 278 Of City Ordinance #158-05 Series of 2005 "The Revenue Code of Davao City"	CEO/OBO, CENRO, CHO, others	CTO
500.00	Business Tax & Fees and charges for maintaining satellite office in Butuan City.	Graduated	25.01(A) of SP Ord. No. 894-92 as amended (Mfg. Or Producer)	Business Permit Licensing Office under and City Treasurer's Office.	City Treasurer's Office
10,500.00	Regulatory and administrative fees	147037	Mun Revenue Code	Mun. Treasurer's Office	Mun. Treasury Office
-	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A

Annex E **Taxes and Fees Collected by Local Government Units Hosting Extractive Operations Based on Local Tax Codes (From received LGU reporting template)** *continued*

NAME OF THE ENTITY	LGU	LOCAL BUSINESS TAX (PAID EITHER IN MINE SITE OR HEAD OFFICE)	REAL PROPERTY TAX		OCCUPATION FEES	MAYOR'S PERMIT
			BASIC	SPECIAL EDUCATION FUND		
Strong Built (Mining) Development	MacArthur	201,100.00	392,383.64	392,383.64	-	-
Taganito Mining Corporation	Municipality of Claver	45,573,569.08	415,909.63	415,909.63	-	50,000.00
Taganito Mining Corporation	Province of Surigao del Norte	-	-	-	145,890.00	-
Tampakan Mining Corporation	Davao City	-	-	-	-	1,000.00
THE ARK GREEN DYNAMIC RESOURCES CORP.	Butuan City	33,385.40				1,500.00
The Philodrill Corporation						
Trans-Asia Oil & Energy Devt. Corp.						
Local Government Unit of Tubod		2,310,821.51	42,528.08	42,528.08		5,000.00
TVI Resource Development Philippines, Inc (Agata)						
TVI Resource Development Philippines, Inc (Canatuan)						
TVI Resource Development Philippines, Inc (Canatuan)	Zamboanga del Norte Province	-	-	-	-	-
TVI Resource Development Philippines, Inc	Siocon Municipality	858,383.72	637,851.38	637,851.38	38,175.00	1,200.00
UNIVERSAL TIGER MINING & DEVELOPMENT CORPORATION/EDWARD P. MELLANA (MINING OFFICE ONLY)	BUTUAN CITY	20,625.00				Php. 1,500.00
Wellex Mining Corporation	Loreto Municipality	2,327,480.14	-	-	66,248.00	25,000.00

COMMUNITY TAX	PAYMENTS MADE TO LGUS BY MINING & OIL/GAS COMPANIES				
	TYPE OF PAYMENT	**RATE/AMOUNT**	**LEGAL BASIS**	**RESPONSIBLE OFFICE WITHIN LGU (ASSESSMENT)**	**RESPONSIBLE OFFICE WITHIN LGU (COLLECTION)**
-	Business tax	100% / 603,200.00	Mun. Ord. S 2010,Sec 2A	MTO	MTO
	RPT - Basic	100% / 392.383.64	Provincial Ordinace	Assessor's Office	MTO
	RPT - SEF	100% / 392.383.64	Provincial Ordinace	Assessor's Office	MTO
-	Business tax	1% based on the gross receipts during the preceding year	Municipal Ordinance no. 2012-02, Chapter 2, Article B, Section 2B 10-11	Municipal Treasurer's Office	Municipal Treasurer's Office
	Building fees	Pursuant to National building code	Municipal Ordinance no. 2012-02, Chapter 3, Article C, Section 3C 01	Municipal Treasurer's Office	Municipal Treasurer's Office
	Permit and Licenses	P 55-1,000 per heavy equipment depending upon the type	Municipal Ordinance no. 2012-02, Chapter 3, Article L, Section 3L 01	Municipal Treasurer's Office	Municipal Treasurer's Office
		P 17-110 per combustion engines	Municipal Ordinance no. 2012-02, Chapter 3, Article M, Section 3M 01	Municipal Treasurer's Office	Municipal Treasurer's Office
		P 110-5,500 storage of combustion materials	Municipal Ordinance no. 2012-02, Chapter 3, Article N, Section 3N 01	Municipal Treasurer's Office	Municipal Treasurer's Office
	Clearance and certification	P 5,500 + 1/10 of 1% over Php 2 million of excess of Php 2 million	Municipal Ordinance no. 2012-02, Chapter 3, Article D, Section 3D 01	Municipal Planning & Development office	Municipal Treasurer's Office
	Sanitary Inspection fee	Php 1,000 for an area of 1,000 sq m or more	Municipal Ordinance no. 2012-02, Chapter 4, Article D, Section 4D 01	Rural health unit	Municipal Treasurer's Office
	fines and penalties - Local taxes	25% surcharge and 2% per month	Municipal Ordinance no. 2012-02, Chapter 7, Article A, Section 7A 04-05	Municipal Treasurer's Office	Municipal Treasurer's Office
-	Mining Occupation Fees	P100.00 per hectare	Sec. 220 DAO 96-40	MGB	PTO
	Inspection/Verification Fees	P18,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
	Ore Transport Clearance	P60,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
	Regulatory Fees	2,802.50	Sec. 87; 121-160 and 278 Of City Ordinance #158-05 Series of 2005 "The Revenue Code of Davao City"	CEO/OBO, CENRO, CHO, CPDO, others	CTO
1,452.00	Business Tax & Fees and charges for maintaining satellite office in Butuan City.	Graduated	25.01(A) of SP Ord. No. 894-92 as amended (Mfg. Or Producer)	Business Permit Licensing Office under and City Treasurer's Office.	City Treasurer's Office
	Regulatory/Administrative Fees	98050	Local Revenue Code Ch 4 art A sec 4A 4.01		Mun. Treasury Office
	Environmental Fees	50000	Local Revenue Code Ch 4 art A sec 4A 4.01		Mun. Treasury Office
-	N/A	N/A	N/A	N/A	N/A
-	N/A	N/A	N/A	N/A	N/A
Php.1,100.00	Business Tax & Fees and charges for maintaining satellite office in Butuan City.	Graduated	25.01(A) of SP Ord. No. 894-92 as amended (Mfg. Or Producer)	Business Permit Licensing Office under and City Treasurer's Office.	City Treasurer's Office
-	Community tax	13,020.00;5/26/2014;00046522	Res# 001-2011, Ord#11-204, Chapter III, Sec. 3.03		Treasury office
	Storage of combustile/ flammable materials	20,000.00;5/26/2014;000413633	Res#001-2011, Ord#11-204, Chapter IV, Art. W, Sec. 4W.01		Treasury office

Annex E **Taxes and Fees Collected by Local Government Units Hosting Extractive Operations Based on Local Tax Codes (From received LGU reporting template)** *continued*

NAME OF THE ENTITY	LGU	LOCAL BUSINESS TAX (PAID EITHER IN MINE SITE OR HEAD OFFICE)	REAL PROPERTY TAX		OCCUPATION FEES	MAYOR'S PERMIT
			BASIC	SPECIAL EDUCATION FUND		
Wellex Mining Corporation	Dinagat Islands Province	N/A	N/A	N/A	72,000.00	80,000.00
Wellex Mining Corporation	Libjo Municipality	-	-	-	168,000.00	10,000.00
Zamables Chromite Mining Co.	Sta. Cruz Municipality				40,500.00	
Zambales Diversified Metals Corporation	Sta. Cruz Municipality, Zambales	249,050.00	-	-	595,700.56	5,000.00
Zambales Diversified Metals Corporation	Sta. Cruz Municipality, Zambales	249,050.00	-	-	113,550.00	-
DESCO INCORPORATED	Bogo City, Cebu	124,768.55	195,449.78	195,449.78		500.00
Lascogon Mining Corporation	Tagana-an, Surgigao del Norte	-	-	-	-	20,000.00
Lascogon Mining Corporation	Province of Surigao del Norte	-	-	-	31,732.65	-
Mindanao Mineral Processing & Refining Corp. (MMPRC)	Rosario Municipality	2,758,889.03	1,518,913.50	1,518,913.50	114,900.00	25,000.00
Silangan Mindanao Mining Corp. Inc.	Tubod Municipality	2,310,821.51	42,528.08	42,528.08	-	5,000.00
Silangan Mindanao Mining Corp. Inc.	Province of Surigao del Norte	-	-	-	71,257.50	-
Belle Corporation	Pasig City	N/A	102,826.87	51,413.46		
	Muntinlupa City					
	Pasay City					
	Pasig City					

COMMUNITY TAX	PAYMENTS MADE TO LGUS BY MINING & OIL/GAS COMPANIES				
	TYPE OF PAYMENT	**RATE/AMOUNT**	**LEGAL BASIS**	**RESPONSIBLE OFFICE WITHIN LGU (ASSESSMENT)**	**RESPONSIBLE OFFICE WITHIN LGU (COLLECTION)**
N/A	Occupation Tax	100.00 per hectare	Ordinance No. 05 Series of 2007		Provincial Treasury Office
	Soil Depletion Tax	1% of gross income	Ordinance No. 08-58	Prov'l. Environment and Natural Resources Office	
600.00					
	Hazard Mitigation fee	14126500	Ordinance # 12 - 3568	Office of the Municipal Mayor	Office of the Municipal Treasurer
	Petron Gas Station/ Johnny Ela	4,356.00 - OR# 7296631		MTO	MTO
	Jetson Fuel/Avelino Talig-An	2,376.00 - OR# 7297257		MTO	MTO
-					
-	Hazard Mitigation fee	14126500	Ordinance # 12 - 3568	Office of the Municipal Mayor	Office of the Municipal Treasurer
	Local Business Tax	50% OF 1% OF GROSS SALES OF CALENDAR YEAR	Sec. 7 - 9 of Chap. III, LRC NO. I	CTO	CTO
	Real Property Tax:		Sec. 197-283 of Tittle II, Local Government Code		
	Basic	1% OF ASSESSED VALUE		Assessor's Office	CTO
	Special Education Fund	1% OF ASSESSED VALUE		Assessor's Office	CTO
	Mayor's Permit	500.00 PER ANUM	Sec. 7 - 9 of Chap. III, LRC NO. I	CTO	CTO
	Other Local Taxes and Fees	1,210.00 PER ANUM	Sec. 10 of Chap. III, LRC NO. I	CTO	CTO
-					
-	Mining Occupation Fees	P100.00 per hectare	Sec. 220 DAO 96-40	MGB	PTO
	Inspection/Verification Fees	P18,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
	Ore Transport Clearance	P60,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
365.00	Processing / Processor (Situs of Tax)	6,500,000 or more at a rate not exceeding 41.25% of 1% X 70% of tax	2010 Municipal Revenue Code LGU -Rosario, Agusan del Sur	Business tax - MTO RPT Assessor office	MTO, Assesor's office
-	Regulatory / Administrative fee	98,050	Local Revenue Code Ch. 4 Art. A Sec 4A 4.01		Municipal Treasury's office
	Environmental fees	50,000	Local Revenue Code Ch. 4 Art. A Sec 4A 4.01		Municipal Treasury's office
-	Mining Occupation Fees	P100.00 per hectare	Sec. 220 DAO 96-40	MGB	PTO
	Inspection/Verification Fees	P18,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
	Ore Transport Clearance	P60,000.00 per shipment	Sec. 97, Article C	PEMO	PTO
	N/A	N/A	N/A	N/A	N/A
	Business tax, Regulatory fees, Community tax and Mayor's permit		Pasay City Revenue Code - 1999	City Treasurer's Office	City Treasurer's Office
	COMMUNITY TAX	"500 + 2 for every 5,000"	PASIG REVENUE CODE ORDINANCE NO. 25 SERIES OF 1992 Article 9 Sec 55	CEDULA SECTION - TREASURY	TREASURER'S OFFICE
		300	ORDINANCE NO. 18 SERIES OF 2011 Article X Sec 2	BPLO	TREASURER'S OFFICE

Annex E **Taxes and Fees Collected by Local Government Units Hosting Extractive Operations Based on Local Tax Codes (From received LGU reporting template)** *continued*

NAME OF THE ENTITY	LGU	LOCAL BUSINESS TAX (PAID EITHER IN MINE SITE OR HEAD OFFICE)	REAL PROPERTY TAX		OCCUPATION FEES	MAYOR'S PERMIT
			BASIC	SPECIAL EDUCATION FUND		
PGPRC	Masbate Province	0	7,660,784.67	10,943,978.40	-	0.00
	Quezon City					

COMMUNITY TAX	PAYMENTS MADE TO LGUS BY MINING & OIL/GAS COMPANIES				
	TYPE OF PAYMENT	RATE/AMOUNT	LEGAL BASIS	RESPONSIBLE OFFICE WITHIN LGU (ASSESSMENT)	RESPONSIBLE OFFICE WITHIN LGU (COLLECTION)
-	GARBAGE FEE	"18/SQ.M./QTR or 72/SQ.M./YR"	PASIG REVENUE CODE ORDINANCE NO. 25 SERIES OF 1992 Article XXV Sec 201	BPLO	TREASURER'S OFFICE
	SANITARY INSPECTION FEE	600/YR	PASIG REVENUE CODE ORDINANCE NO. 25 SERIES OF 1992 Article VII Sec 125	"HEALTH DEPT"	TREASURER'S OFFICE
	ENVIRONMENTAL INSPECTION FEE	800/YR	ORDINANCE NO. 9 SERIES OF 2003 SEC 1 ART I	CENRO	TREASURER'S OFFICE
	EPO - ACCREDITATION	230/YR	ORDINANCE NO. 9 SERIES OF 2003 SEC 1 ART III	CENRO	TREASURER'S OFFICE
	SIGNAGE FEE		ORDINANCE NO. 18 SERIES OF 2011	BPLO	TREASURER'S OFFICE
	BUILDING INSPECTION FEE	1. Billboard/Signage with support structure/P50.00/sq.ft. Directly constructed on the ground 2. Billboard/Signage with support structure/P55.00/sq.ft. Frame attached on existing building 3. Signage for profession and business name/P15.00/sq.ft. 4. Signage painted on existing structure P12.00/sq.ft. 5. LED Display P200.00/sq.ft.	ORDINANCE NO. 18 SERIES OF 2011 ART X SEC 3	ENG'G DEPT	TREASURER'S OFFICE
	PLUMBING INSPECTION FEE	Floor Area Fees/Assessment for Bldg. Inspection 1 - 99 P240.00 100 – 199 P480.00 200 – 349 P960.00 350 – 499 P1,440.00 500 – 749 P1,920.00 750 – 999 P2,400.00 Every 1,000 sq.m. or its portion in excess of 1,000 sq. mts P 2,400.00	ORDINANCE NO. 18 SERIES OF 2011 ART X SEC 3	ENG'G DEPT	TREASURER'S OFFICE
	ELECTRICAL INSPECTION FEE	***SEE ATTACHED SCHEDULE OF FEES*** ANNEX A	PASIG REVENUE CODE ORDINANCE NO. 25 SERIES OF 1992 Article V	ENG'G DEPT	TREASURER'S OFFICE
	MECHANICAL INSPECTION FEE	***SEE ATTACHED SCHEDULE OF FEES*** ANNEX A	PASIG REVENUE CODE ORDINANCE NO. 25 SERIES OF 1992 Article VI	ENG'G DEPT	TREASURER'S OFFICE
	FIRE INSPECTION FEE - LOCAL	10% NBCP FEES	NBCP (NATIONAL BUILDING CODE FEES- BUILDING, MECHANICAL, ELECTRICAL & PLUMBING INSP FEES) ORDINANCE NO 43 SERIES OF 2004 SECTION 188	"FIRE DEPT"	TREASURER'S OFFICE
	PERSONNEL (HEALTH)	50/PAX/YR	PASIG REVENUE CODE ORDINANCE NO. 25 SERIES OF 1992	SANITARY	TREASURER'S OFFICE
	PERSONNEL (OCCUPATIONAL)	100/PAX/YR	PASIG REVENUE CODE ORDINANCE NO. 25 SERIES OF 1992	BPLO	TREASURER'S OFFICE
	PERSONNEL (POLICE)	30/PAX/YR	PASIG REVENUE CODE ORDINANCE NO. 25 SERIES OF 1992	BPLO	TREASURER'S OFFICE
	PERSONNEL (SEMINAR)	20/PAX/YR	PASIG REVENUE CODE ORDINANCE NO. 25 SERIES OF 1992	"HEALTH DEPT"	TREASURER'S OFFICE
	-Mayor's Permit Fee	based on area/line of business	Article 21, QC Rev. Code	BPLO	QCTO
	-Garbage Fee	based on area/line of business	Sec. 208, Art. 54, QCRev. Code	BPLO	QCTO
	-Building/Electrical/Plumbing/ Signboard Inspection Fee	based on area/line of business	Chapter V, QCRC	QCTO	QCTO
	-Fire/Zoning/ Other Registration Fees	based on area/line of business	Chapter V, QCRC	QCTO	QCTO

Annex E **Taxes and Fees Collected by Local Government Units Hosting Extractive Operations Based on Local Tax Codes (From received LGU reporting template)** *continued*

NAME OF THE ENTITY	LGU	LOCAL BUSINESS TAX (PAID EITHER IN MINE SITE OR HEAD OFFICE)	REAL PROPERTY TAX		OCCUPATION FEES	MAYOR'S PERMIT
			BASIC	SPECIAL EDUCATION FUND		
PGPRC	San Juan City					
	Province of Zambales	0	0	0	0	0
	Municipality of Sta. Cruz, Zambales					
	Province of Albay	0	0	0	0	0
Semirara Mining and Power Corporation	Antique Province	0	0	0	0	0
Semirara Mining and Power Corporation	Caluya Municipality	21,428,878.81	1,019,155.64			250,000.00
	Province of Cebu	0	0	0	0	0
	Province of Leyte					
Small-scale mining	Province of Compostela Valley	0	0	0	787,887.50	N/A
	Municipality of Tubay					
	Municipality of Tubajon					

COMMUNITY TAX	PAYMENTS MADE TO LGUS BY MINING & OIL/GAS COMPANIES				
	TYPE OF PAYMENT	RATE/AMOUNT	LEGAL BASIS	RESPONSIBLE OFFICE WITHIN LGU (ASSESSMENT)	RESPONSIBLE OFFICE WITHIN LGU (COLLECTION)
	N/A	N/A	N/A	N/A	N/A
0	Provincial Environmental Fees (PEF)	2% of the FMV of earth/minerals	Item 10 Sec. 20 of Provincial Ordinance No. 2014-01	ENROZ	PTO
	Delivery Receipts (DR)	1,000.00/booklet	Item 16.a Sec. 20 of Provincial Ordinance No. 2014-01	ENROZ	PTO
	Hazard Mitigation fee	14,126,500.00	Ordinance no. 12-3568	Office of the Municipal Mayor/ Office of the Municipal Treasurer	Office of the Municipal Treasurer
0	N/A	N/A	N/A	N/A	N/A
0	N/A	N/A	N/A	N/A	N/A
	Local business tax	21,428,878.81	Mining Tax Ordinance		Treasurer's Office
0	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A
N/A	Environmental user's fee	P10.00 per bag @ 50 kilos - P5,482,291.75	Provincial Revenue code of 2008	Provincial Environment and Natural Resources office and Provincial Governor's Civil Sercurity Unit	Provincial Treasurer's Office
	Regulatory and administrative fees	8,090	Revenue code of the LGU	Treasury office	Treasury office
	Loading fees	704,100	Article E. Section 2E.02	MTO	MTO

HOUSE OF REPRESENTATIVES
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Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

SEVENTEENTH CONGRESS

First Regular Session

HOUSE BILL No. 2715

Introduced by Reps. Carlos Isagani T. Zarate, Rep. Antonio L. Tinio, Rep. Emmi A. De Jesus, Rep. Arlene D. Brosas, Rep. France L. Castro, Rep. Ariel B. Casilao, and Rep. Sarah Jane I. Elago

AN ACT
RE-ORIENTING THE PHILIPPINE MINING INDUSTRY TOWARDS NATIONAL INDUSTRIALIZATION AND ENSURING THE HIGHEST INDUSTRY DEVELOPMENT STANDARDS, AND FOR OTHER PURPOSES

EXPLANATORY NOTE

In 1995, the Philippines passed Republic Act (RA) 7942, which liberalized every aspect of the domestic mining industry, allowing foreign access and control of our mineral resources including exploration, development and utilization. RA 7942 superseded the country's previous laws on mining, such as the interim Presidential Decree 463 issued by President Ferdinand Marcos in 1974 and, even laws upheld by the United States colonial government, including the U.S. Mining Act of 1972, the Mining Law of 1905, and Commonwealth Act 137 or the Mining Act of 1935.

Yet, even at the onset, RA 7942 was already opposed. Its constitutionality was questioned by a broad range of social sectors and civil society organizations (CSOs), including environmental groups, lawyers, scientists, academics, patriots, and agricultural and indigenous peoples' organizations.

In 2004, the Supreme Court (SC) of the Philippines finally declared RA 7942 as unconstitutional, in the case of the La Bugal B'laan Tribal Association vs. Ramos. However, before the year ended, the SC reversed its own decision and instead adopted policy shifts such as moving on from 'active tolerance' to 'promotion' of mining investments. Thereafter, the Executive Department issued various executive and administrative orders to supposedly harmonize laws with the Mining Act of 1995 and to create a favorable climate for foreign investors.

Historically, state policy has framed the Philippine minerals industry as a driver for increased foreign economic investment and a domestic source of employment. The Philippine government has pursued

the policy of liberalizing the mining industry and in effect limiting the industry to extraction and export of raw mineral ores, to import dependence on foreign capital and technologies, and to control by foreign and private entities.

This policy, however, has created an unsustainable situation for the nation, the environment, and the people. Twenty-one years have passed since RA 7942 was signed into law and implemented under four (4) administrations. Now, the country, its ecosystems, and its citizens are suffering from the various adverse impacts of the law's implementation and its policy thrust.

Disasters caused by decades of liberalized mining operations have caused some of the worst environmental tragedies in the country. Mining disasters take place in the Philippines at least every few years: the Marcopper tragedy that rendered the Boac river biologically dead in 1996, just a year after the Philippine Mining Act of 1995 was signed into law; the Lafayette mine spill in Rapu-Rapu Island, shortly after the National Minerals Policy was made official in 2005; and now, the Philex mine spill in August 2012, barely a month after former Pres. Benigno Aquino III issued Executive Order 79, which supposedly aims to regulate the industry pending the passage of a new mining law.

Other phenomenon related to mining operations in local communities, such as land subsidence, acid mine drainage, and, landslides, have been documented with increasing frequency over the past years. The damage done to the country's mountainous, agricultural, and aquatic ecosystems has been immense.

The losses sustained by the country's other environmental resources loom in comparison to the promised gains of the industry. Contrary to projections, the country did not reap the full benefits from the current mining liberalization policy.

The real benefits of mining in terms of its contributions to the country's GDP, employment, government revenues, investments, national industrialization and poverty alleviation is, in fact, not significant. According to independent think-tank IBON Foundation, 97% of mineral production in the Philippines goes to foreign industries, proving the export-oriented nature of Philippine mining. It supports other countries' industrialization and profit instead of being instrumental in the development of the country's local industries.

Additionally, the mining industry has remained a weak economic contributor after 20 years of wanton mining liberalization. Foreign investments in mining fell from US$1.45 billion in 2013 to US$693.1 million in 2014.

The **share of mining in the gross domestic product is only 0.7%**, while its contribution to **employment is only** at **0.6%. Government shares from mining in taxes**, royalties and fees amounted to **Php22.83 billion in 2013 or a measly 1.33% of total tax revenues.**

It is also important to note that mining has the highest poverty incidence of any sector in the country at 48.7 percent. The notable mining areas with high poverty incidence include CARAGA (47.5%), the Zamboanga Peninsula (42.75%), Bicol region (44.92%), with the national average at being 26 percent. These data shows, at the very least, a correlation between mining and poverty that counters the claims of foreign-backed mining firms that mining improves the quality of life of the immediate communities.

The current policy on mining has spawned more physical, social, and economic displacement of affected communities among other human rights violations. Foremost, indigenous people's communities, whose ancestral lands hold some of the last bastions of our natural wealth, are being dispossessed of their lands, whether through coercion, exigency, or collusion in relation to mining projects. Agricultural and fishing communities affected by the downstream environmental impacts of mining also suffer from diminished productivity and food insecurity.

Grave human rights violations also arise in mining-affected communities. Indigenous peoples organization KATRIBU (or the Kalipunan ng mga Katutubong Mamamayan ng Pilipinas) notes that in the administration of former Pres. Aquino III, there have been at least 21 killings of indigenous peoples related to the defense of their lands from big mining interests. One of the most revolting is the 2012 killing of pregnant Blaan lumad leader Juvy Capion and her two other small children in Tampakan, North Cotabato, when elements of the 27th Infantry Battalion strafed their home. The Blaan has been waging *pangayaw* or tribal war versus multinational mining corporation Xstrata since 2006.

There are also other documented cases of both physical and legal harassment, where citizen's rights to public participation are violated with impunity, such as in the site of the Didipio Gold Copper Project owned by Australia-New Zealand firm OceanaGold Corporation, the Runruno Gold-Molybdenum Project of FCF Minerals Corp owned by UK firm Metals Exploration Plc, and the Pao Gold-Copper Exploration Project by Australian firm Royalco Resources Ltd in Nueva Viscaya. Among the issues faced by the mine-affected areas are forced displacement of people from their land and homes, destruction of their homes and property, Strategic Lawsuits Against Public Participation (SLAPP) suits, and harassment.

Indeed, the current law, policy, and practices governing the Philippine mining industry are unsustainable from an economic, ecological, legal, cultural, and human rights perspective. These can not and should not be pursued any further, in the interest of protecting the country's remaining finite mineral resources and national patrimony from more plunder; in the interest of allowing State and Filipino citizens to fully benefit and reap the gains from the country's vast mineral wealth.

CSOs, grassroots communities, and local governments have long been clamoring for the repeal of RA 7942 and the passage of an alternative legislation. In 2002, the multisectoral Dapitan Initiative and the Dapitan Declaration affirmed the commitment of non-government entities and advocates to work for the enactment of new legislation based on certain principles.

In 2005, the People's Mining Policy (PMP), an alternative policy framework for the Philippine mining industry, was drafted and affirmed by the nationwide network Defend Patrimony through a series of consultations with people's organizations and CSOs.

Local government officials at the provincial level have also upheld LGU-based measures such as moratoriums on large-scale and/or open pit mining. These efforts at the grassroots level of the past years are now converging into concrete proposals in policy and legislation for the Philippine government to heed and take action on.

This bill is an amalgamation of previous alternative policy proposals which seek to reorient the Philippine mining industry towards the wise and sustainable development and judicious use of our

mineral resources. It defines the significant roles that mining and a prosperous minerals industry in attaining a progressive, independent, industrialized and self-reliant economy. It seeks to place the Philippine's extensive mineral wealth as part of its national patrimony, a resource that has the potential to propel the country towards industrialization and self-sufficiency.

It is estimated that the country has around 7.1 billion metric tons (BMT) of metallic mineral reserves (such as gold, copper, and nickel) and 51 BMT of non-metallic deposits. Combined, the total value of these reserves could reach around US$840 billion to US$1 trillion: ten times the country's gross domestic product and 14 to 17 times larger than its entire external debt.

If properly regulated and developed, these resources will be a requisite to developing a strong, self-reliant and progressive economy, founded on a healthy balance between agriculture and industrialization and programmed to break the cycle of the country's underdevelopment.

This bill was first filed in the 15th Congress, and, then re-filed in the 16th Congress, in response to the critical need for an alternative framework, a new regime for the mining industry, which should be anchored on the principles of social justice, respect for people's rights and welfare, environmental conservation, defense of national sovereignty and patrimony, and national industrialization.

In view of the foregoing, the passage of this Bill is earnestly sought.

Approved,

Rep. CARLOS ISAGANI T. ZARATE
Bayan Muna Party-list

Rep. ANTONIO L. TINIO
ACT Teachers Partylist

Rep. FRANCE L. CASTRO
ACT Teachers Partylist

Rep. EMMI A. DE JESUS
Gabriela Women's Party

Rep. ARLENE D. BROSAS
Gabriela Women's Party

Rep. ARIEL B. CASILAO
Anakpawis Partylist

Rep. SARAH JANE I. ELAGO
Kabataan Partylist

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

SEVENTEENTH CONGRESS
First Regular Session

HOUSE BILL No. 2715

Introduced **by Representatives CARLOS ISAGANI T. ZARATE, EMMI A. DE JESUS, ANTONIO L. TINIO, ARLENE D. BROSAS, FRANCE L. CASTRO, ARIEL B. CASILAO, and SARAH JANE I. ELAGO**

AN ACT
RE-ORIENTING THE PHILIPPINE MINING INDUSTRY TOWARDS NATIONAL INDUSTRIALIZATION AND ENSURING THE HIGHEST INDUSTRY DEVELOPMENT STANDARDS, AND FOR OTHER PURPOSES

Be it enacted by the Senate and the House of Representatives of the Philippines in Congress assembled:

CHAPTER I
DECLARATION OF POLICIES

Section 1. Short Title. This Act shall be known as the **PEOPLE'S MINING ACT OF 2016.**

Section 2. Declaration of Policy. It is enshrined in the Philippine Constitution that the State owns all the mineral, coal, natural gas and petroleum resources within its national territory, its terrestrial, fluvial and marine domains, including its territorial seas, the seabed, the subsoil, the insular shelves, and other submarine areas within its archipelagic baselines. The appropriate utilization, sound management of the country's finite mineral resources and the enjoyment of the benefits of such is exclusive to the Filipino people. These resources shall in no way be alienated.

The Philippine mining industry shall be developed within the framework of national industrialization through the nationalization of the industry towards self-sufficiency. The pursuit of mining industry development is integrative to the country's priorities in achieving genuine agrarian reform, the modernization of its agricultural base, and rural development.

The State shall take the lead in mining industry development that shall be pursued according to a National Industrialization Program (NIP) and Mining Plan (MP) that adheres to the following:

a. the medium- and long-term needs of the Philippines;
b. the advancement of the industry's technology with emphasis on existing indigenous knowledge, research and development;
c. the right to self-determination of the indigenous and Moro peoples;

d. the generally accepted principles as embodied in the International Covenants on Civil and Political Rights, on Economic, Social and Cultural Rights, the UN Declaration on the Rights of Indigenous Peoples and other international accords on human rights, labor rights, the rights of women and children, and the protection and preservation of the environment, of which the State is a party; and
e. a balanced and healthful ecology.

Section 3. Mining is important to nation building and the economic advancement of our people. The mineral industry plays an essential role in establishing a progressive, independent and self-reliant economy.

The State shall craft and implement its National Industrialization Program and a Mining Plan that provides the framework for the utilization and management of the country's mineral resources, which will address the needs of the domestic economy and upholds the rights of industry workers, indigenous peoples and local communities.

The said Mining Plan to be implemented by the State shall be economically-viable, ecologically-sound, and in aid to the nation's efforts to attaining food self-sufficiency, rural development and national industrialization.

The Mining Plan shall be crafted in accord with the National Industrialization Program that will provide a comprehensive economic framework for genuine national development, including agricultural modernization, public infrastructure in energy, transportation, communication, and downstream mineral industries.

Section 4. The exploration, development and utilization of natural resources shall comply with the following principles:

1. The current export-orientation of mining is hereby reversed and a domestic needs-based development of the industry shall be pursued by the State as a step towards achieving genuine economic development;

2. The mining industry shall be geared towards national industrialization and shall be built for the production of raw materials such as base metals, basic chemicals and petrochemicals needed by the basic, medium and heavy industries to produce as much consumer, intermediate and capital goods with the country's stock of finite mineral and non-mineral industrial raw materials and in the process provide jobs to the country's vast human resources;

3. The State shall provide the appropriate support and protection to Filipino corporations to further develop and increase their participation in the industry. All mining industry investments shall be mutually-beneficial and help achieve the specific target and goals of the National Industrialization Program. To come up with the large capital requirement for mining, the State must use local sources such as but not limited to the granting of incentives and financial aid to local private sector investors, re-channelling of government budget

allocations for foreign debt payments and military expenditures, and the proceeds from the government shares of the Malampaya Natural Gas Project, and/or similar projects;

4. The State shall allow, in exceptional cases, foreign corporations to invest in the mineral industry. Based on the National Industrialization Program and the country's capability and capacity, the government must identify the mineral areas where foreigners can help and invest subject to rigorous screening and strict regulations as provided in this Act and related laws. The participation of foreign companies in the critical stages of minerals extraction and processing shall be in accordance with a mandatory program or agreement for technology transfer and equity shares that do not exceed 40 percent of the full capital requirements;

Provided, that capital accumulation and reinvestment within the country shall be primarily encouraged over profit repatriation by the foreign companies and that foreign mining corporations, their principals, local firms and conduits that have a bad track record in the Philippines are banned from investing in the country;

5. The development of the mining industry should primarily be geared to serve the needs of the country's agrarian reform program and help modernize Philippine agriculture. Mining shall be prohibited in prime agricultural lands.

6. Inland and water use, the production of sufficient food free from pollution towards food security shall always be the priority.

7. Mining shall also be prohibited in areas specified for food production, fisheries development, watershed and heritage areas, sacred sites of indigenous people, and in small island ecosystems. Mining in environmentally-critical areas such as small island ecosystems, primary forests and environmentally sensitive watersheds such as, but not limited to, the areas surrounding the Verde Island Passage connecting and surrounding the provinces of Batangas, Marinduque, Occidental Mindoro, Oriental Mindoro and Romblon, shall be banned. Dumping of mine wastes and tailings to rivers, lakes and seas are prohibited. Additionally, off-site effects of mining shall not have disadvantageous effects on downstream areas;

8. Mining shall also be prohibited in areas declared by local government units as No-Mining Zones; in prime agricultural lands, irrigable and irrigated lands as defined by Republic Act 9700, and, in areas wherein cultural properties are found, as enumerated under Republic Act 10066;

9. Long-term mining development shall be programmed by the State in accordance with the country's availability of resources, capability and well-being of the people, technological capacity and people's acceptability. The right of Muslim Filipinos or the Moro people and indigenous peoples to self-determination and ancestral domain shall be recognized and their collective property rights are guaranteed by this Act;

10. Job security, adequate wages, benefits, and safe working conditions for mine workers shall be ensured in state and privately owned mining corporations. Their right to organize and form their own associations, to collective bargaining and to strike shall be upheld. The state will strictly prohibit forced and child labor in the industry;

11. Small-scale mining operations shall be supported and regulated by the state. The state will encourage the formation of cooperatives among small-scale miners and provide financial and technical support to develop the labor-intensive and upgrade the backward technologies into a more efficient and less environmentally destructive mining process. Whenever small-scale mining activities are stopped, alternative and sustainable livelihood shall be provided to the small-scale miners;

12. In no instance shall the Armed Forces of the Philippines (AFP), the Philippine National Police (PNP) and private security and paramilitary groups be used to coerce or force the entry and protection of mining operations;

13. Mining industry research and development shall focus on harnessing more economically-efficient and less environmentally-destructive methods. The advanced technologies from other countries that are proven to be appropriate locally shall be adopted in the industry;

14. All mining operations shall be strictly regulated to ensure the domestic processing of mineral ores up to the secondary and tertiary stages of industrial production to develop our own basic and medium industries. Recycling programs and substitution in the use of minerals shall be incorporated in the overall plan of mining development to reduce mine waste and pollution, and mining rehabilitation techniques. Indigenous technologies that are relevant and appropriate, particularly with respect to the domestic processing of minerals shall be promoted, harnessed, expanded and upgraded;

15. Ecologically-sound practices at all stages of mining shall be promoted. Mining technologies such as open-pit mining and submarine mine tailing disposal methods that are banned abroad and/or proven inappropriate in countries like the Philippines must and shall all be banned. Environmental standards shall be set to ensure the protection and efficient utilization of the country's mineral resource base. Ecological considerations in mining development shall be given due emphasis and attention to substantially eliminate destructive effects that certain mining industrial processes might have on the people's health and the environment. Monitoring mechanisms with strong participation from the local communities will be instituted;

16. Areas affected by mining shall be rehabilitated, including abandoned mines. Violators shall be strictly punished and made to pay heavy compensation to the State and the affected communities.

CHAPTER II
SCOPE AND GENERAL PRINCIPLES

Section 5. Scope. This Act shall cover the ownership, management and governance of both metallic and non-metallic minerals, as well as quarry resources, sand and gravel, guano, magnetite, and gemstones; including the conservation, exploration, development, utilization, processing and transportation thereof. The ownership, management and governance of petroleum, natural gas and coal shall be governed by special laws. Offshore mining shall also be governed by special laws.

This Act shall cover onshore and offshore, large-scale and small-scale mining operations in the country, including mining projects in ancestral domains in accordance to the existing national and international policies on our indigenous peoples.

Section 6. All ore minerals are part of the national patrimony and form part of the country's irreplaceable and non-renewable natural wealth and capital. The conservation of our mineral wealth is of paramount public interest and mineral resources shall be utilized only in a rational manner for national and local development as specified by law and the National Industrialization Program and the Mining Plan.

Section 7. The State shall have primary role, responsibility and concern in the management, conservation, utilization, and development of the mining industry and shall ensure the people's participation in policy making and implementation of the same at all levels of government. Mining shall be a shared concern and responsibility of the national and local governments, corporations, and the communities affected by the exploration, development, and utilization of mineral resources.

Section 8. The State shall support small-scale Filipino mining corporations and mining cooperatives to venture into large-scale mining projects through Joint-Venture Agreements and invest on mutually-beneficial grounds that will push forward the National Industrialization Program.

Section 9. Mineral resource extraction shall be allowed based on the country's Mining Plan. The sharing of profits from mining activities, including the anticipated environmental and social costs on the affected local communities of each mining project, should substantially exceed the returns compared to alternative land uses. The environmental and social costs shall be prevented and/or mitigated at all times with the appropriate allocation of sufficient funds for this purpose. In mining projects with foreign participation, a just return of investment scheme for the foreign entrants into the industry shall be prescribed by law.

Section 10. The State shall support indigenous cultural communities/indigenous peoples (ICCs/IPs) in developing capacities to effectively exercise their rights and responsibility, including their right to self-determination. ICCs/IPs have the shared responsibility with the State to manage the mineral resources in their respective ancestral domains. They shall be free from external interference, manipulation, threats, intimidation, coercion and other analogous acts.

Section 11. The State shall prioritize the development of mineral resources that are needed for national development and for the creation of domestic processing capacity for industrial metals, the integration of agricultural modernization, and downstream industries that will generate employment. The Mining Plan shall be formulated to meet the country's needs to build basic, medium and heavy

industries for the country to attain sustainable development advances and modernization of its economic base. The Mining Plan shall be crafted to meet this principle. The National Industrial Plan shall support national development and modernization of its economic base. This framework will define minerals to be extracted, volume to the extracted and when to be extracted. This shall be matched with the approved mining areas as identified by the Multi-Sectoral Mining Councils. These matched areas are eligible for mining operations.

Section 12. The State shall also give priority to the re-mining and recycling of mineral resources as the first option instead of opening new mines to maximize the remaining mineral resources from the wastes of previous mine projects subject to the environmental, social and economic costs. The rehabilitation of abandoned mines shall also be given importance.

Section 13. The State shall ensure the fullest compliance of all government and corporate entities in and on the closure of mines, the rehabilitation/restoration of the immediate environs of each mining project/activity in the country as provided by law. The rehabilitation of abandoned mines shall also be given importance.

CHAPTER III
DEFINITION OF TERMS

Section 14. Definition of terms. For the purposes of this Act, the following terms shall mean:

a. **Abandonment** - the contractor's act of leaving the entire mining lease in a state that has not met agreed rehabilitation standards;

b. **Acid mine drainage** - the dissolution, mobilization and transportation of toxic metals from rocks arising from the chemical reaction of acid-generating minerals in rock and waste materials that possess high permeability to air, rainfall and other water inflows when land is opened up for mining that initiates the chemical reaction, resulting to a perpetual machine of acid generation.

c. **Ancestral domain** - all areas generally belonging to indigenous cultural communities/indigenous peoples (ICCs/IPs) comprising the lands, inland waters, coastal areas, and natural resources therein, held under a claim of ownership, occupied or possessed by ICCs/IPs, by themselves or through their ancestors, communally or individually since time immemorial, continuously to the present except when interrupted by war, *force majeure*, deceit, stealth or as a consequence of government projects or any other voluntary dealings entered into by government and private individuals/corporations, and which are necessary to ensure their economic, social and cultural welfare. It shall include ancestral lands, forest, pasture, residential, agricultural, and other lands individually owned whether alienable and disposable or otherwise; hunting grounds, burial grounds, areas of worship, bodies of water, mineral and other natural resources, and lands which may no longer be exclusively occupied by ICCs/IPs but from which they traditionally and historically had access to for their subsistence and traditional activities, particularly the home ranges of ICCs/IPs who are still nomadic and/or shifting cultivators.

d. **Ancestral lands** - lands occupied, possessed and utilized by individuals, families and clans who are members of ICCs/IPs since time immemorial, by themselves or through their predecessors-in-interest, under claims of individual or traditional group ownership, continuously, to the present except when interrupted by war, *force majeure* or displacement by force, deceit, stealth, or as a consequence of government development aggression projects and other dealings entered into by government and private individuals/corporations including, but not limited to, residential lots, rice terraces or paddies, forests, swidden farms and tree lots;

e. **Beneficiation** – a process wherein a large fraction of the waste material is removed from the mineral ore;

f. **Buffer Zones** – identified areas that are outside the boundaries of, and immediately adjacent to protected areas designated by law that need special development control in order to avoid or minimize harm to the said protected areas;

g. **Bureau** – denotes the Mines and Geosciences Bureau (MGB) under the Department of Environment and Natural Resources (DENR);

h. **Carrying capacity** - the capacity of the natural and human environments to accommodate and absorb changes without giving rise to conditions of ecological instability and degradation;

i. **Certificate of Ancestral Domains Title (CADT)** – a title that formally recognizes the rights of possession and ownership of ICCs/IPs over their ancestral domains identified and delineated in accordance with law;

j. **Certificate of Ancestral Lands Title (CALT)** - a title formally recognizing the rights of ICCs/IPs over their ancestral lands;

k. **Closure of mines** – the permanent termination of operations at a mine or mine processing site after its complete decommission;

l. **Consensus** - the decision collectively reached after the appropriate participatory consultations and discussions that are free from any external manipulation, interference and coercion, and other analogous acts; and obtained after fully disclosing the intent and scope, including the positive and negative impacts, of the mining activity in a language and process understandable to the community or group;

m. **Consent** - the voluntary assent of the landowner or those who have been in open, continuous, and exclusive possession of the land for more than ten (10) years in good faith, or thirty (30) years in bad faith, free from any external manipulation, interference and coercion, and obtained after fully disclosing the intent, scope, and the positive and negative impacts of the activity, in a language and process understandable to the said landowner or occupant;

n. **Contract area** - the area delineated as specifically provided by a mineral agreement for the development or utilization of mineral resources found therein;

o. **Critical watershed** - refers to a drainage area of a river system, lake or water reservoir that supports any existing and proposed hydroelectric power, domestic water supply, geothermal power and irrigation sources and works, that needs immediate rehabilitation and protection to minimize soil erosion, improve water yield and prevent possible flooding. The term shall also include areas which are traditional areas for human settlements, land-uses, or sea-uses which are representative of a culture (or cultures), or human interaction with the environment especially when it has become vulnerable under the impact of irreversible change;

p. **Critical habitats** – areas where species and/or subspecies naturally occur or that have naturally established its population that are crucial to the survival of other species and are essential for its conservation;

q. **Cultural sites** - those that bear a unique or exceptional testimony to a cultural tradition or to a civilization which is living or which has disappeared or, directly or tangibly associated with events or living traditions, with ideas, or with beliefs, with artistic and literary works of outstanding universal significance;

r. **Customary laws** - body of written and/or unwritten rules, usages, customs and practices that are traditionally recognized, accepted and observed by respective ICCs/IPs and local communities;

s. **Decommissioning** - the activity or process that commences after the cessation of prospecting activities or mineral production, including metallurgical plant production. It involves, among others, the removal of unwanted infrastructure, making excavations and waste repositories safe and stable; and surface rehabilitation with a view to negate any adverse environmental impacts remaining after cessation of mineral production. It includes the after-care or maintenance that may be needed;

t. **Downstream industries** – are mining activities that cover minerals processing, refining, manufacturing of intermediate and capital goods and marketing of such;

u. **Ecological profile** - geographic-based instruments for planners and decision-makers which present an evaluation of the environmental quality and carrying capacity of an area and measures the specific interactions that will be affected by any and all mining operations;

v. **Exploration** – covers all methods of searching or prospecting for mineral resources for the purpose of determining the existence, extent, quantity and quality thereof, which may include but are not limited to seismic, gravity, magnetic, electromagnetic, radar, induced polarization, radio-wave and electro-geochemical;

w. **Extraction** - ore-removal activities that take place at the mine site itself;

x. **Free, prior and informed consent** (FPIC) - the consensus of all members of the ICCs/IPs to be determined in accordance with their respective customary laws and practices, free from any external manipulation, interference, coercion, and other analogous acts and obtained after fully disclosing the intent and scope, including the positive and negative

impacts, of all the activities, in a language and process understandable and acceptable to the community;

y. **Indigenous peoples/Indigenous cultural communities (IP/ICC)** - refer to a group of people or homogenous societies identified by self-ascription and ascription by others, who have continuously lived as organized communities on communally bounded and defined territory, and who have, under claims of ownership since time immemorial, occupied, possessed and utilized such territories, sharing common bonds of language, customs, traditions and other distinctive cultural traits, or who have, through resistance to political, social and cultural inroads of colonization, non-indigenous religions and cultures, became historically differentiated from the majority of Filipinos. ICCs/IPs shall likewise include peoples who are regarded as indigenous on account of their descent from the populations which inhabited the country, at the time of conquest or colonization, or at the time of inroads of non-indigenous religions and cultures, or the establishment of present state boundaries, who retain some or all of their own social, economic, cultural and political institutions, but who may have been displaced from their traditional domains or who may have resettled outside their ancestral domains. They are peoples who have a spiritual relationship with the land;

z. **Indigenous political structure** - refers to organizational and cultural leadership systems, institutions, relationships, patterns and processes for decision-making and participation as identified by ICCs/IPs such as, but not limited to, Council of Elders, Council of Timuays, Bodong Holders, and any other tribunal or body of similar nature;

aa. **Joint Venture Agreement** - an agreement wherein the government and a qualified person organize a joint-venture company, with both parties having equity shares, to develop and manage mineral resources. Aside from earnings on the equity, the Government shall be entitled to a share in the output computed at a certain percentage mutually agreed upon by and beneficial to both parties;

bb. **Key biodiversity areas** - are places of international importance for the conservation of biodiversity;

cc. **Large-scale mining** - mining in areas with more than twenty (20) hectares, using mechanized tools and equipment, requiring considerable capital and having large-scale environmental, social, cultural and economic impacts with regard to resource use and/or consumption;

dd. **Mineral Agreement** - a contract entered into by the government, in behalf of the State, and a private Filipino person, granting such person/s the privilege to mine a specific contract area;

ee. **Mineral resource** - any concentration of minerals/rocks with potential economic value;

ff. **Mineral processing** - the milling, beneficiation or upgrading of ores or minerals and rocks or by similar means to convert the same into marketable products;

gg. **Minerals** - all naturally occurring inorganic substances in solid, gas, liquid, or any intermediate state excluding energy materials such as petroleum, natural gas, radioactive materials, and geothermal energy;

hh. **Mine development** - preparing the mine site for production by shaft sinking or pit excavation, building of access roads, and constructing of surface facilities;

ii. **Mine wastes and tailings** - rock materials from surface or underground mining and milling operations with little or no economic value to the generator of the same;

jj. **Mining activity** - any or all of the following activities: exploration, extraction, utilization, processing, transportation and other activities conducted for the same;

kk. **Mining area** - a portion of the contract area which has been identified by the contractor wherein actual mining operations shall be conducted;

ll. **Mining operations** – any and all of the mining activities involving the acts of exploration, feasibility, development, utilization, and processing;

mm. **National Industrialization** – in the mining industry, this shall denote the primacy of mineral production, processing and distribution for the primary benefit of the domestic economy. This includes creating favorable conditions for Filipino entrepreneurs to engage in mining through various state-private agreements that shall ensure that mining shall help spur more domestic investments, increase agricultural production and produce both consumer and producer goods and manufactures;

nn. **National park** - an area of the public domain that is a natural wilderness that is scenic or historic in character and has been withdrawn from settlement, occupancy, or any form of exploitation except in conformity with an approved management plan and set aside exclusively to conserve the area or preserve the scenery, the natural and historic objects, wild animals, and plants therein mainly for the purpose of biodiversity conservation and/or human enjoyment;

oo. **Native title** - pre-conquest rights to lands and domains which, as far back as memory reaches, have been held under a claim of private ownership by ICCs/IPs, have never been public lands and are thus indisputably presumed to have been held that way since before the Spanish Conquest;

pp. **Natural forest** - forests composed of indigenous, native or endemic trees, with high biodiversity, whose structure, functions, and dynamics have been largely the result of natural succession processes;

qq. **Natural parks** - is a relatively large area not materially altered by human activity where extractive resource activities are not allowed. These parks are maintained to protect outstanding natural and scenic areas of national or international significance for scientific, educational and recreational use;

rr. **Open-pit mining** - Extracting metal ores and minerals that lie near the surface by removing the overlying material and breaking and loading the ore. Also known as open-cast mining and open-cut mining;

ss. **Ore** - a material that contains minerals in such quantities that can be mined and worked commercially to extract that mineral. The mineral is usually contained in chemical combination with some other element in addition to various impurities;

tt. **Pollution control and infrastructure devices** - infrastructure, machinery, equipment and/or improvements used for the impounding, treating, or neutralizing, precipitating, filtering, conveying and cleansing mine industrial waste and tailings as well as reducing or eliminating hazardous effects of solid particles, chemicals, liquids or other harmful by-products and gases emitted from any facility utilized in mining operations for their disposal;

uu. **Private land** - any land belonging to any private person which includes alienable and disposable land being claimed by a holder, claimant, or occupant who has already acquired a vested right thereto under the law, although the corresponding certificate or evidence of title or patent has yet to be issued;

vv. **Processing** - includes all the treatment an ore receives after its extraction and beneficiation, which involves changes in the chemical nature of the mined minerals;

ww. **Progressive rehabilitation** – a rehabilitation that involves the staged treatment of disturbed areas during mining exploration, construction/development and extraction operations;

xx. **Protected areas** - identified portions of land and water set aside by reason of their unique physical and biological significance that are managed to enhance the biological diversity and protected against destructive human exploitation;

yy. **Protected landscapes, seascapes, marine sanctuaries** - areas of national significance which are characterized by the harmonious interaction of man and the environs while providing opportunities for public enjoyment through recreation and tourism within the bounds of the normal lifestyle and economic activity of these areas;

zz. **Quarry resources** - any common rock or other mineral substances as the Director of the Mines and Geosciences Bureau (MGB) may declare to be quarry resources such as, but not limited to, andesite, basalt, conglomerate, coral sand, diatomaceous earth, diorite, decorative stones, gabbro, granite, limestone, marble, marl, red burning clay for potteries and bricks, rhyolite, rock phosphate, sandstone, serpentine, shale, tuff, volcanic cinders, and volcanic glass;

Provided, That such quarry resources do not contain metals or metallic constituents and /or other valuable minerals in economically workable quantities;

Provided further, That non-metallic minerals such as kaolin, feldspar, bull quartz, quartz or silica, sand and pebbles, bentonite, talc, asbestos, barite, gypsum, bauxite, magnesite, dolomite, mica, precious and semi-precious stones, and other non-metallic minerals that may

later be discovered and which the Director declares the same to be of economically workable quantities, shall not be classified under the category of quarry resources;

aaa. **Quarrying** - process of extracting, removing and disposing quarry resources found on or underneath the surface of private or public land;

bbb. **Regional director** - the director of any MGB regional office;

ccc. **Regional office** - any of the MGB regional offices;

ddd. **Recycling** - shall refer to the treating of used or waste materials through a process of making them suitable for beneficial use and for other purposes, and includes any process by which solid waste materials are transformed into new products that may be used as raw materials for the production of other goods or services:

Provided, That the collection, segregation and re-use of previously used packaging materials shall be deemed recycling under this Act;

eee. **Rehabilitation** - the process by which the land will be returned to a form and productivity in conformity with a prior land use plan, including a stable ecological state that does not contribute substantially to environmental deterioration;

fff. **Remediation** - removal of pollution or contaminants from environmental media for general protection of the area and the people;

ggg. **Remining** - maximizing and recovering the remaining minerals from the rejects or wastes of previous mines and mining operations;

hhh. **Restoration** - the act of bringing back the original, or the closest possible state, of the forest and biodiversity, with the productivity matching that of the original ecosystem;

iii. **Self-determination -** refers to the right of a people to determine its own political destiny as defined by existing Philippine laws. The right to self-determination has includes the right of ICCs/IPs to choose their form of government within existing national borders to achieve a greater degree of autonomy to help preserve their culture, ancestral domain, and way of life;

jjj. **Small-scale mining** - mining activities which rely heavily on manual labor using simple implements and methods and do not use explosives or any heavy mining equipment, primarily engaged in for sustainable living. Impacts from small-scale mining shall not be large-scale, otherwise, the mining activity shall be defined as large-scale mining;

kkk. **Small-scale mining permit** - permit issued for small-scale mining;

lll. **Strategic minerals** - minerals needed for national industrialization, including rural development;

mmm. **Tailings Disposal System or Tailings Placement** - the method wherein the mining wastes are dumped, placed, or disposed;

nnn. **Traditional small-scale mining** - small-scale mining using traditional means and without the use of chemical or mechanized extraction and separation means, methods, implements, and/or equipment;

ooo. **Watershed system** - shall refer to an area consisting of the watershed and its divide including its connection from the headwaters to the reef or a land area drained by a stream or a fixed body of water and with tributaries having a common outlet for surface run-off. It is the system by which the mining-affected communities shall be determined following the drainage of a stream or fixed body of water with tributaries having a common outlet for surface runoff;

ppp. **Wildlife** - undomesticated forms and varieties of flora and fauna.

CHAPTER IV
OWNERSHIP AND GOVERNANCE

Section 15. Authority of the Bureau. The Mines and Geosciences Bureau (MGB) shall be a scientific research institution under the Department of Environment and Natural Resources (DENR), primarily conducting the research and development of mineral resources and mining technologies, and the training of local communities, local government units and indigenous peoples. It shall also regulate the operations of persons involved in all mining activities. It shall also work with the Multi-Sectoral Mineral Council in the monitoring of mining activities, as provided in this Act.

Section 16. Regional Offices. The Bureau shall have as many regional offices in the country as may be established by the Secretary, upon the recommendation of the Director.

Section 17. Bureau as repository of information. The Bureau shall be the central repository of information regarding mineral lands, resources, permits, studies and other information relevant to the operation of a mine, including the necessary requirements that a contractor is obliged to submit. All other governmental offices and other bodies created under this Act shall furnish copies to the Bureau of all other information related to mining.

Section 18. Access to Information. All contractors for mineral permits and agreements shall provide information to the Bureau and the affected indigenous peoples, local communities, and local government units. The following information of full disclosure, among others, shall be required:

(a) the methods and processes of mining to be used by the contractor,
(b) the environmental and social risks,
(c) the ownership structure of the contractor/company,
(d) the sources of financing, including loan agreements;

All information and documents related to the proposals, mineral agreements, permits and mining operations shall not be considered confidential. The refusal to grant access to the aforementioned information shall be cause for the disqualification of prospective proponents, or the cancellation of mineral agreements and permits.

The Bureau, being the repository of all relevant information under this Act is mandated to grant the public access to any information in its custody. The refusal or unnecessary delay by officers of the Bureau to provide information shall be punishable by a fine of fifty thousand pesos (PhP 50,000.00) for every instance of refusal or unnecessary delay. Information requested by indigents or marginalized sectors shall be provided to them for free.

Section 19. Recording System. There shall be established a national and regional filing and recording system. A mineral resource database system shall be set up in the Bureau which shall include, among others, a mineral rights management system.

Section 20. Publication. The Bureau shall publish at least annually a mineral gazette of nationwide circulation containing among others, a current list of mineral rights, their locations specified in the appropriate map, mining rules and regulations, other official acts affecting mining, and other relevant information to mineral resources development. A publication fund shall be included in the regular budget of the Bureau.

Section 21. Bureau on exploration activities. All results of exploration of mineral resources shall be submitted and shared with the State through the Bureau.

Section 22. Regulation of exploration phase. All exploration activities shall be strictly monitored by the MGB to ensure that State rights to mining or mineral resources are not extracted even before mining has been allowed and after the subsequent environmental, social, indigenous and community benefit assessments and approvals have been done.

Section 23. Government has the primary responsibility for mining exploration. The State will also carry out human resource training and development, scientific research and technological application and development in geological baseline surveys of minerals and mineral activities.

Section 24. Exploration by private entities shall only be allowed in a Joint Venture Agreement as described in this Act. The State encourages organizations and individuals to invest and cooperate with state-owned geological organizations in conducting geological baseline surveys of minerals.

Section 25. The State shall invest in exploration and mining. Minerals important in the service of socio-economic development, national defense and security shall be invested on by the State.

Section 26. Consent. The Bureau shall not allow entry into any private lands for the purposes of exploration activities without the written consent of the land owner, possessor and/or occupant, or the FPIC of the ICC/IP, and, payment of just compensation for the use of property. Neither shall the Bureau allow entry into any land under dispute.

Section 27. Ownership of ICCs/IPs. The mineral resources within the ancestral domains/ancestral lands are the collective private property of the indigenous cultural

communities/indigenous peoples (ICCs/IPs), as provided by law. The management of such mineral resources shall build on the indigenous knowledge systems and practices of the ICCs/IPs.

Section 28. Free, prior and informed consent (FPIC). No mining activity shall be conducted within the ancestral domains/lands of the ICCs/IPs without their free, prior and informed consent (FPIC), in addition to the conditions set forth in the succeeding sections of this Act.

For instances wherein there are questions on the legality or validity of the issued FPIC, mining operations shall not be allowed in the ancestral domains or lands of the ICCs/IPs without the final resolution of such question on the legality or validity of the FPIC.

Section 29. When ancestral domain is yet to be formally recognized. When an ancestral domain is not covered by a Certificate of Ancestral Domain Title (CADT) or Certificate of Ancestral Land Title (CALT), or is covered by a different title issued in favor of members of the ICCs/IPs, then mineral resources shall nevertheless be managed by the ICCs/IPs concerned when it can be presumed that the area is part of their ancestral domain. An area is presumed to be part of an ancestral domain by virtue of historic rights and self-delineation of the ICCs/IPs.

Section 30. ICCs/IPs displaced from ancestral domain due to mining. The native title over an ancestral domain subsists notwithstanding the fact that the ICCs/IPs who hold such title have been displaced therefrom or that such ancestral domains have been occupied by other persons or corporations under another claim of title emanating from the State. In such cases, ICCs/IPs shall continue to own such mineral resources.

Section 31. Ownership of mineral resources. The State owns the mineral resources, facilities and technology within its national territory and shall utilize and manage these for the benefit of the Filipino people on the national and local levels. Consistent with the State's recognition of the indigenous and Moro peoples' right to self-determination, government shall ensure that the management of mineral resources shall be primarily for the benefit of the local communities in whose territory the same shall be found. Any minerals extracted shall be used for local industries consistent with the Mining Plan. The State may directly undertake the development, utilization and processing of mineral resources or enter into mineral agreements with eligible parties pursuant to the provisions of this Act.

Section 32. Inventory of mineral resources. The Bureau shall identify and provide an inventory of all the available mineral resources, including the mine tailings and wastes within the country. It shall submit to the DENR a report which shall contain the following information:

a. the classification of minerals;
b. the quality and grade of the ore;
c. the potential mine life;
d. the geological description of the area;
e. the economic viability of mine tailings; and
f. all other relevant information necessary for potential mineral investments.

The process for mineral exploration and the approval for any mining permit shall not commence without the said inventory.

Section 33. Strategic minerals. The Bureau shall conduct researches and studies prior to any mining operations to identify strategic mineral resources. Mineral resources needed for local industries, agricultural modernization and rural development shall be opened to mining subject to the implementing rules and regulations of this Act.

Section 34. Demarcation of mineral areas. The Bureau shall demarcate the boundaries of all areas identified as containing commercial quantities of mineral resources.

Section 35. Information on watershed continuums. The baseline information on all watersheds in the country shall be required and made accessible to the public in all forms, including the websites of the Bureau and the National Water Resources Board (NWRB). No mining permit shall be issued without this baseline information.

Section 36. Affected local community and local government unit. For the purposes of this Act, the affected local community and local government unit are defined in relation to any area which has the potential to be negatively impacted by mining operations in the demarcated area. The local communities and the local government units therefore, are those who are dependent on the watershed eco-system and its resources.

Section 37. Establishment of the Multi-Sectoral Mineral Council. A Multi-Sectoral Mineral Council shall be established for the purposes of this Act. There shall be as many Multi-Sectoral Mineral Councils per province corresponding to demarcated mineral areas.

Section 38. Powers and Functions of the Council. The Council shall have the following powers, among others:

a. To define a review period, for each mineral area, where comments on mining proposals shall be submitted to the Bureau;

b. To call for public hearings to present and formally discuss mining applications and gather options and public feedback or comments before a project should be approved by the Bureau.

c. To determine whether or not mining operations shall be allowed;
d. To deliberate on proposals for mineral agreements;
e. To monitor the conduct of mining operations;
f. To establish its internal rules of procedure which are not contradictory to this Act;
g. To provide public comment on all public submissions and justify their decision; and
h. To recommend the cancellation of a permit.

Section 39. Composition of the Multi-Sectoral Mineral Council. The Multi-Sectoral Mineral Council shall be composed of::

(a) a representative from the Bureau, who may come from the concerned Provincial DENR Office;

(b) one (1) representative from each of the affected provincial governments/independent component cities/highly urbanized cities (LGUs);

(c) representatives from an established municipal-level peoples/community/sectoral/ICCs or IP organizations affected by the proposed mining project and whose numbers shall be equal to or as many as the number of those representing the affected LGUs; and,

(d) two (2) representatives from non-government organizations of at least five years (5) of prior existence,

The Bureau shall be the convenor of the Council. No mining operations shall be allowed without the Council having been properly convened.

Section 40. Areas open to mining. The power to determine whether or not the land where mineral resources are found shall be opened to mining is vested in the Council. Areas may only be opened to mining upon the two-thirds vote of all the members of the Council pursuant to the guidelines provided by this Act. In determining whether or not such area shall be opened, the following shall be taken into consideration:

a. Bureau report on the exploration conducted;
b. Existence of downstream industries for the mineral resources;
c. Potential environmental, public health and cultural impacts;
d. Conflict and risk assessment;
e. Potential economic benefits of the development and utilization of the minerals;
f. Carrying capacity and the ecological profile of the area;
g. Existing and alternative land uses of the area; and
h. Local government land use plan.

No mining application shall be allowed by the Council unless an environmental economic audit or resource valuation of the proposed mining area has been conducted applying acceptable valuation standards. This audit or resource valuation shall be conducted in coordination with a multi-sectoral group of experts and community stakeholders. It shall include the determination of the expected economic returns and the potential negative impacts from mining. A detailed study must mention the biodiversity present in the mining claim and the impact of mining operations on the environment, the possible environmental degradation and the attendant loss of subsistence resources. There must be mention of existence of sacred areas or areas of cultural significance and address the impacts of resource exploitation on indigenous and local communities.

No mining application shall be allowed by the Council unless an environmental economic audit or resource valuation of the proposed mining area has been conducted applying acceptable valuation standards. This audit or resource valuation shall be conducted in coordination with a multi-sectoral group of experts and community stakeholders. It shall include the determination of the expected economic returns and the potential negative impacts from mining. A detailed study must mention the biodiversity present in the mining claim and the impact of mining operations on the environment, the possible environmental degradation and the attendant loss of subsistence resources. There must be mention also of existence, if any, of sacred areas or areas of cultural significance and address the impacts of resource exploitation on indigenous and local communities.

This information shall be accessible to the public at all times.

Provided however, That in no case shall the Council open the following areas to mining:

a) Areas declared by the Local Government Units as No-Mining Zones as specified by local ordinances and other issuances;
b) densely populated areas, especially residential areas;
c) prime agricultural lands, irrigable and irrigated lands as defined by Republic Act 9700;
d) lands subject for agrarian reform;
e) areas with potential for acid mine drainage;
f) critical watersheds and critical habitats;
g) geohazard and climate disaster-prone areas;
h) small island ecosystems;
i) cultural sites, which may include, but not limited to, sacred sites and burial grounds;
j) traditional swidden farms and hunting grounds;
k) cultural property enumerated under Republic Act 10066;
l) key biodiversity areas;
m) high conflict areas;
n) the Province of Palawan pursuant to Republic Act 7611;
o) in military and other government reservations, except upon prior written clearance by the government agency concerned;
p) near or under public or private buildings, cemeteries, archaeological and historic sites, bridges, highways, waterways, railroads, reservoirs, dams or other infrastructure projects, public or private works including agricultural crop plantations,;
q) in areas covered by small-scale miners as defined by law unless with prior consent of the small-scale miners, in which case a royalty payment upon the utilization of minerals shall be agreed upon by the parties, with said royalty forming a trust fund for the socioeconomic development of the community concerned;

r) old growth, natural or primary forests, watershed forest reserves, wilderness area, mangrove forests, mossy forests, national parks, protection forests, provincial/municipal forests, parks, greenbelts, game refuge and bird sanctuaries and their respective buffer zones as defined by existing laws and ordinances; and

s) In areas expressly prohibited by law or ordinances.

The determination whether or not the same are absolutely closed to mining shall not only be limited to the existence of a law or ordinance declaring it as protected areas, but also to the actual use of said area.

Section 41. Manner of voting by the Council for opening an area to mining. Sections 26 and 27 of the Local Government Code on consultation and consent shall be strictly adhered to. Local government units at all levels shall conduct mandatory public hearings with the affected local communities, to be carried out within their respective territories and presenting those enumerated under Section 40 of this Act.

The Bureau shall convene the Council once the inventory of the existing minerals, the formulation of a mine plan, and the existence of the baseline information of the particular watershed area are submitted.

The Council shall thereafter convene their respective constituents to determine whether or not their respective territories shall be opened for mining.

Local government units, ICCs/IPs, NGOs and peoples organizations, shall ensure that the Bureau shall comprehensively explain the goals and objectives of the project or program, its negative and positive impact upon the people and the community in terms of environmental or ecological balance, and the measures that will be undertaken to prevent or minimize the adverse effects thereof.

Thereafter, the approval of the respective *Sanggunians* of the affected local government units shall be required in accordance to the sentiment of the peoples of the local government unit as a result of the consultations conducted.

Provided, That the affected local government unit representatives shall meet and relay the decision of their respective constituents to the provincial government/independent component cities/highly urbanized cities. The provincial/component city/highly urbanized city government representative shall sit in the Council and shall carry the result of the vote of all the affected local government units within the province resulting from the process as provided in this Act. There must be a two-thirds vote among all the affected LGUs for the purpose of opening a particular area for mining in its jurisdiction. Failure to reach a two-thirds vote for opening shall mean that the area is closed to mining. All the proceedings shall at all times be recorded.

Provided further, That in case there are affected indigenous cultural communities/indigenous peoples, they shall also bring the community's vote to the Council after undergoing their own processes in accordance with their respective indigenous political structure, free from any external manipulation,

interference, coercion and other analogous acts, and obtained after fully disclosing the intent and scope, including the positive and negative impacts of the activity, in a language and process understandable and acceptable to them.

Provided finally, That any member of the community may file a protest with the Council during any point in the period of consultations and deliberations for the Council's consideration.

Section 42. Pool of consultants. There shall be a pool of independent consultants that shall assist the local government units, local communities or ICCs/IPs with regard to the technical aspects of mining.

Section 43. Publication, posting and radio announcement requirements. Any decision of the Council shall be published by the Bureau in the local newspaper in the local language, shall be announced on local radio programs for not less than six (6) weeks and notices shall be distributed widely in communities. The notice containing relevant information shall likewise be posted in conspicuous places for the information of the general public and shall be announced during the local market day.

CHAPTER V
MINERAL AGREEMENTS

Section 44. Modes of Mineral Agreement. The following are the mineral agreements as herein defined;

a. **Mineral production sharing agreement** - an agreement where the Government grants to the contractor the exclusive right to conduct mining operations within a contract area and shares in the gross output. The contractor shall provide the financing, technology, management and personnel necessary for the implementation of this agreement;

b. **Co-production agreement** - an agreement between the Government and the contractor wherein the Government shall provide inputs to the mining operations other than the mineral resource; and

c. **Joint venture agreement** - an agreement where a joint-venture company is organized by the Government and the contractor with both parties having equity shares. Aside from earnings in equity, the Government shall be entitled to a share in the gross output.

In no case shall Financial or Technical Assistance Agreements, or any other similar agreements, contracts, and/or executive issuances granting license or permission to explore, develop and/or utilize mineral resources be awarded to foreign entities or persons.

Section 45. Eligibility. Only Filipino citizens or corporations sixty percent (60%) of whose equity is owned or controlled by such citizens shall be allowed to conduct the development, utilization and processing of mineral resources within the country.

Section 46. Identification of mining projects. With at least two-thirds vote of the mining-affected communities as reported by the Council to open areas for mining operations, the Bureau shall

prepare the necessary information sheets on the said area for potential investments. The Bureau shall call for proposals to develop the mining area based on the National Mining Plan (NMP).

Section 47. Pre-screening of mining proposals. Mining proposals shall be pre-screened by the Bureau according to the National Industrialization and Mineral Development Plan and upon the submission of interested parties of the following:

a. demonstration of financial capability;
b. proven social and environmental track record, including those of its officers and directors;
c. clear corporate structure and ownership;
d. proof of physical office and operations of the proponent within the Philippines;
e. identification of potential investors;
f. mining project feasibility and operational work plan to include proposed operation, mitigation and prevention methods and/or equipment;
g. capacity to process minerals;
h. intent to develop downstream industries and contribute to local community development; and,
i. submission of the Environmental and Social Impact Assessment and Mitigation Plan

The Council shall fix the minimum capitalization that any bidder must satisfy based on its determination of the expected economic returns and the potential negative impacts from mining, upon reference to an independent study proposing such minimum capitalization.

Section 48. Environmental and Social Impact Assessment and Mitigation Plan. The contractor shall submit an Environmental and Social Impact Assessment and Mitigation Plan (ESIAMP) containing the means, methods, processes and schedule by which the contractor shall conduct its operations and mitigate negative environmental and social impacts. Social impact shall include possible impacts on the enjoyment and exercise of human rights, cultural rights, and the right to a healthful ecology. The ESIAMP shall include plans relative to mining operations; the rehabilitation, regeneration and restoration of mineral areas; slope stabilization of mined out and tailings covered areas; aquaculture, watershed development and water conservation; the relocation and return of displaced population; and provisions for alternative livelihood and socioeconomic development.

The ESIAMP shall also contain a Social Development Plan which shall likewise contain the plans of the proponent for the development of the community through the establishment of infrastructures and programs that shall be sustainable even after the closure of the mine.

Section 49. Pre-qualification. The Bureau shall thereafter identify the top five (5) proposals and shall recommend the same to the Council for deliberation.

Section 50. Deliberation. After the Bureau's transmittal of its recommendations to the Council together with all the submitted documents for the pre-qualification, the Council shall initiate the deliberation process of the pre-qualified proposals.

Immediately thereafter, Sections 26 and 27 of the Local Government Code on consultation and consent shall be strictly adhered to. Local government units at all levels shall conduct mandatory public hearings with the affected local communities, to be carried out within their respective

territories and presenting those enumerated under Section 38. Local government units, ICCs/IPs, NGOs and peoples organizations, shall ensure that the mining applicant shall comprehensively explain the goals and objectives of the project or program, its negative and positive impact upon the people and the community in terms of social, cultural and environmental or ecological balance, and the measures that will be undertaken to prevent or minimize the adverse effects thereof. Thereafter, the approval of the respective *sanggunians* of the affected local government units shall be required in accordance to the sentiment of the peoples of the local government unit as a result of the consultations conducted.

Provided, That the affected local government unit representatives shall meet and shall relay the decision of their respective constituents to the provincial government/independent component cities/highly urbanized cities. The provincial/component city/highly urbanized city government representative shall sit in the Council and shall carry the result of the vote of all the affected local government units within the province/independent component city/highly urbanized city resulting from the process provided in the preceding paragraph of this Section.

In determining which proposal is acceptable to the people, a majority vote of the local government units within the province/independent component city/highly urbanized city shall be required.

The affected ICCs/IPs shall also deliberate on the proposals in accordance with their own systems and processes free from any external manipulation, interference, coercion and other analogous acts, and obtained after fully disclosing the intent and scope, including the positive and negative impacts of the activity, in a language and process understandable and acceptable to them.

After the respective processes are complied with, the Council shall then meet and decide which proposal, if any, is most acceptable and consistent with their own socio-economic, environmental and cultural programs and shall notify the Bureau of the chosen proposal.

Section 51. Posting and Publication Requirement. After notice, the Bureau shall notify the proponent of the accepted proposal and cause the publication and posting of the accepted proposal.

Provided, That any member of the community may contest the decision of the Council within six (6) weeks upon the posting and publication of notice of the acceptance of the proposal in the manner provided for in Section 38 . No mining operations shall be allowed pending any action questioning the legality or validity of the proposal.

Section 52. Permit issuance. If no contest is filed after six (6) weeks from the date of posting and publication, the DENR shall issue a permit in accordance with the report of the Council on the winning proposal that won 2/3 affirmation of each of the municipalities affected.

Section 53. Environmental and Social Impact Compliance Certificate. The mining proponent shall be issued an Environmental and Social Impact Compliance Certificate by the Environmental Management Bureau with the approval of the Council.

Provided, That no amendments to the ESIAMP shall be allowed, unless any proposed amendment shall benefit the affected communities and that the Council and the Bureau shall be notified of any amendments to the ESIAMP, that the former shall give their consent to the same, after the

proponent explains in detail the reason for such amendment/s and the possible impacts and consequences of these.

Provided further, That any violation of the ESIAMP shall cause the cancellation of the Certificate.

Section 54. Maximum areas for mineral agreements. The maximum area under mineral agreements that an entity can hold at any one time shall be determined by the Council, *Provided* That the contract area per agreement shall not exceed five hundred (500) hectares.

Provided further, That no entity shall be awarded in excess of the total contract area of seven hundred-fifty (750) hectares in any given watershed area. For the purposes of this Act, the prohibition on the maximum area shall also include corporations that shall have common directors or significant shareholders.

Section 55. Term of Mineral Agreement. The term of the mineral agreement shall be equivalent to the mine life plus an additional five (5) years for the rehabilitation of the mining area. *Provided* , That Mine Agreements will not exceed fifteen (15) years at most and may be extended multiple times with the total extension period not exceeding fifteen (15) years. *Provided further,* That the contractor shall already include rehabilitation/remediation of the mining area within the first **fifteen-year term.**

In no case shall a Mineral Agreement be extended without just cause to be determined by the Council.

Section 56. Prohibition on open-pit mining methods and submarine tailings disposal. The open-pit mining methods and the submarine tailings disposal method shall be prohibited.

Section 57. Failure to initiate mining operations. Failure to initiate mining operations in accordance with the work program within five (5) years from the award of the mineral agreement shall cause the cancellation of the mineral agreement. The contractor thereafter forfeits the value of the improvements made upon the land. The contractor and other corporations who are also run by the same directors and officers are thereafter banned from bidding to conduct mining operations for ten (10) years after failure to initiate its mining operations in accordance with the work program

Section 58. Mandatory consultations for each mining phase. Mandatory consultations and consent/approval shall be undertaken by the Council in each phase of mining operation: exploration, extraction, processing, and mine closure to ensure that mining-affected communities shall be informed and shall approve of the proposed plans and methods to be conducted.

Section 59. FPIC of ICCs/IPs on each stage of mining. The FPIC of the ICCs/IPs shall be required at each and every stage of the mining operations. The FPIC shall be secured in accordance with the laws, practices and processes of the concerned ICCs/IPs. The violation of any of the conditions imposed by the ICCs/IPs on the contractor shall cause the cancellation of the mineral agreement. Explanation of the rights of ICCs/IPs over ownership and self-determination shall be included in this process..

Section 60. Consent of private landowners. No person shall be allowed entry into private lands without the written consent of the landowners, possessors or lawful occupants of the land and/or the FPIC of the ICC/IP.

Section 61. Expropriation. Expropriation proceedings shall be filed with the regular courts to determine whether the taking of private property for mining purposes shall meet a public purpose and to determine just compensation.

Section 62. Monitoring. The Council shall form a multi-partite monitoring team to monitor the contractor's compliance to the terms and conditions of the mineral agreement. It may conduct ocular inspections of the contract area at any time and inspect all the books of contractors and refer the same to independent auditors. The multi-partite monitoring team and/or the Bureau may confiscate surety, performance and guaranty bonds posted through an order to be promulgated by the Director. The Council, the Director or the local government authorities may deputize, when necessary, any member or unit of the Philippine National Police (PNP), barangay, duly registered non-government organization (NGO) or any qualified person to police any and all mining activities.

Section 63. Withdrawal from the Mineral Agreement. The contractor may withdraw from the mineral agreement at any time for justifiable cause with one (1) month's notice to the Bureau, the Council and/or the ICCs/IPs, and other government agencies as provided in this Act. The Council, in cooperation with other concerned government agencies, shall issue a clearance for withdrawal upon certifying that the contractor has complied with all its legal obligations, including the appropriate measures for mine closure and rehabilitation. Funds and bonds which have been put up by the contractor in accordance with this Act shall be forfeited.

Section 64. Prohibition on the Transfer of Mineral Agreements. In no case shall mining rights under this Act be transferable. The contractor shall also immediately notify the Council and the Bureau of any change in the ownership and/or control of the corporation and its financing program. Violation of this provision shall cause the cancellation of the mineral agreement and forfeiture of the contractor's assets in favor of the State.

CHAPTER VI
SMALL-SCALE MINING

Section 65. Applicability of RA 7076. Small-scale mining shall continue to be governed by the provisions of Republic Act 7076 or the People's Small-Scale Mining Act of 1991, *Provided,* That the Provincial/City Mining Regulatory Board shall be composed of the Governor or City Mayor, as chairperson, as the case may be, a DENR representative as co-chairperson, one (1) small scale mining representative, one (1) large-scale mining representative, one representative from an environmental non-government organization, one representative from a people's organization (PO) coming from the marginalized sector, and at least one (1) representative from the indigenous communities, whenever applicable, as members. The representatives from the private sector, nongovernment organization and indigenous communities shall be selected by their respective organizations and/or communities, and appointed by the PMRB or CMRB.

Provided further, That the conduct of small-scale mining shall also comply with the prohibitions and regulations established herein for large-scale mining. Only individuals and cooperatives may apply for a small-scale mining permit.

Section 66. Maximum term of small-scale mining permits. The term for small-scale mining permits shall be three (3) years, extendable to a maximum of fifteen (15) years.

Section 67. Traditional small-scale mining within ancestral domains. The Council shall conduct regular monitoring activities within its jurisdiction to determine if the provisions of relevant laws are complied with in traditional small-scale mining by ICCs/IPs within their respective ancestral domains.

Section 68. FPIC in small-scale mining. Small-scale mining activities within any ancestral domain by any person shall also require the FPIC of ICCs/IPs.

Section 69. Requirement for Environmental and Social Impact Compliance Certificate. Small-scale mining shall likewise require an Environmental and Social Impact Compliance Certificate (ESICC). All small scale mining applicants or proponents must show proof of compliance with the terms and conditions of its ESICC prior to the issuance of a small scale mining permit (SSMP). Failure to submit this requirement will result in the non-issuance of the SSMP.

Section 70. Environmental measures in small-scale mining. The State shall immediately address the environmental and health hazards and problems in small-scale mining, including the use of mercury, cyanide and other chemicals, in the amalgamation of gold by small-scale miners.

The Bureau shall immediately conduct research to focus on developing and promoting appropriate, clean, efficient, culturally-sensitive and industrially-viable technologies that shall mitigate the environmental and health effects of mercury and cyanide use and eventually replace the current practice.

Section 71. Monitoring small-scale mining. A multi-sectoral monitoring team shall be organized by the Council to monitor SSMP permittees' compliance with the terms and conditions of their respective SSMPs and ESICCs. The team shall conduct ocular inspections of SSMP areas at any time and shall have visitorial powers.

Section 72. Livelihood support. The State shall support the improvement of the livelihood of small-scale-miners by extending services for access to other more viable and sustainable forms of livelihood, and, if the same is not possible, the following support services:

(a) access to minerals markets and to financing;

(b) facilitating partnership with mining companies or contractors by, among others, requiring mining companies to buy tailings from small-scale mining operations for further processing or recycling;

(c) facilitating partnerships among small-scale mining cooperatives; and

(d) other incentives to attract informal small-scale miners to formalize their status.

Section 73. Buying stations. The Bangko Sentral ng Pilipinas shall ensure that buying stations acquire gold from small-scale traders at prevailing international gold market prices and the prevailing exchange rate set by the BSP Treasury Department on a daily basis.

CHAPTER VII
QUARRY RESOURCES

Section 74. Quarry resources within ancestral domains. Gathering of quarry resources, sand and gravel, guano and other organic fertilizer materials, and gemstones within ancestral domains shall likewise be subject to the FPIC of ICCs/IPs. ICCs/IPs and the government shall be entitled to ten percent (10%) of royalties depending on whether the resources are found inside or outside ancestral domains. Permits shall have a term of five (5) years, renewable for like period but not to exceed a total term of twenty (20) years, and, only at a maximum surface area of five (5) hectares.

Section 75. Quarry Permit. Any qualified Filipino may apply for a quarry permit on privately-owned lands and ancestral domains and public lands for building and construction materials such as marble, basalt, andesite, conglomerate, tuff, adobe, granite, gabbro, serpentine, inset filling materials, clay for ceramic tiles and building bricks, pumice, perlite and other similar materials that are extracted by quarrying from the ground at the provincial/city mining regulatory board. The provincial governor shall grant the permit after the applicant has complied with all the requirements as prescribed by the rules and regulations set forth by this Act. *Provided* that gathering/extraction of sand for its metallic contents such as magnetite from the country's rivers and shorelines shall be require a mineral agreement in lieu of a quarry permit.

The maximum area which a qualified person may hold at any one time shall be limited to a surface area of five hectares (5 has.) *Provided*, That in large-scale quarry operations involving cement raw materials, marble, granite, sand and gravel and construction aggregates, a qualified person and the government may enter into a mineral agreement as defined herein.

A quarry permit shall have a term of five (5) years, renewable for like periods but not to exceed a total term of twenty (20) years. No quarry permit shall be issued or granted for any area that is covered by a mineral agreement.

Section 76. Quarry fees and taxes. A quarry permittee shall pay quarry fees as provided for under the implementing rules and regulations. The permittee shall also pay excise taxes as provided by pertinent laws.

Section 77. Cancellation of quarry permit. A quarry permit may be cancelled by the provincial governor for violations of the provisions of this Act, its implementing rules and regulations or the terms and conditions of said permit. *Provided*, That before the cancellation of such permit, the holder thereof shall be given the opportunity to be heard in an investigation conducted for the purpose.

Section 78. Commercial sand and gravel permit. Any qualified person may be granted a permit by the provincial governor to extract and remove sand and gravel or other loose or unconsolidated materials outside ancestral domains which are used in their natural state, without undergoing processing from an area of not more than five hectares (5 has.) and in such quantities as may be specified in the permit.

Section 79. Industrial sand and gravel permit. Any qualified person may be granted an industrial sand and gravel permit by the Bureau for the extraction of sand and gravel and other loose or unconsolidated materials outside ancestral domains that necessitate the use of mechanical processing

covering an area of not more than five hectares (5 has.) at any one time. The permit shall have a term of three (3) years, renewable for a like period but not to exceed a total term of twenty (20) years.

Section 80. Exclusive sand and gravel permit. Any qualified person may be granted an exclusive sand and gravel permit by the provincial governor to quarry and utilize sand and gravel or other loose or unconsolidated materials from public lands for his own use, *Provided,* That there will be no commercial disposition thereof.

Section 81. State gratuitous permit. Any government entity or instrumentality may be granted a gratuitous permit by the provincial governor to extract sand and gravel, quarry or loose unconsolidated materials outside ancestral domains needed in the construction of building and/or infrastructure for public use or other purposes over an area of not more than two hectares (2 has.) for a period co-terminus with the said construction.

Section 82. Guano permit. Any qualified Filipino may be granted a guano permit by the provincial governor to extract and utilize loose unconsolidated guano and other organic fertilizer materials in any portion of a municipality where he/she has an established domicile outside ancestral domains. The permit shall be for specific caves and/or for confined sites with locations verified by the Department's field officer in accordance with existing rules and regulations.

Section 83. Gemstone gathering permit. Any qualified Filipino may be granted a non-exclusive gemstone gathering permit by the provincial governor to gather loose stones useful as gemstones in rivers and other locations.

Section 84. Council recommendation for approval. All permits under Chapter VII of this Act shall require the recommendation of the Multi-Sectoral Mineral Council prior to approval by the provincial government unit. The absence of a recommendation from the Council prohibits the approval of any permit in this Chapter.

CHAPTER VIII
TRANSPORT, SALE AND PROCESSING OF MINERALS

Section 85. Ore transport permit. A permit specifying the origin and quantity of non-processed mineral ores or minerals shall be required for their transport. Transport permits shall be issued by the Bureau. The absence of a permit shall be considered as *prima facie* evidence of illegal mining and shall be sufficient cause for the confiscation of the ores or minerals being transported, the tools and equipment utilized, and the vehicle containing the same.

Section 86. Track record. Only mining companies with demonstrated capacity and good environmental track record in mineral processing shall be allowed to extract minerals. The Council shall encourage contractors to put up processing plants within the community with the end in view of generating employment and developing other downstream industries.

Section 87. Mineral trading registration. No person shall engage in the trading of mineral products, either locally or internationally, unless accredited by the Department and duly registered with the Department of Trade and Industry (DTI) with a copy of said accreditation and registration submitted to the Bureau.

Section 88.Mineral Processing Permit. No person shall engage in the processing of minerals without first securing a minerals processing permit from the Council. Minerals processing permits shall be for a period of five (5) years, renewable for like periods but not to exceed a total term of twenty-five (25) years.

CHAPTER IX
DEVELOPMENT OF COMMUNITIES, SCIENCE AND TECHNOLOGY

Section 89. Expenditure for community development. A contractor shall assist in the development of the community, and the promotion of the general welfare of its inhabitants towards sustainable development. Community development projects shall in no way decrease the obligation of the corporation with regard to royalties and fees due to communities and/or local government units. Community development projects should be consistent with the Comprehensive Land Use Plans (CLUP), Ancestral Domains Sustainable Development and Protection Plan (ADSDPP) and annual investment plans of the local governments, CADT/CALT holders, and the like.

Section 90. Preferential option for Filipino labor, experts and training of members of the local community. A contractor and/or permittee shall give preference to Filipino citizens in all types of mining employment within the country. Members of the local community shall be trained in all aspects of the mining operations, including remining, recycling, and the management thereof.

Section 91. Use of indigenous goods, services and technologies. A contractor shall give preference to the use of local goods, services, and the scientific and technical resources in all stages of mining operations, where the same are of equivalent quality and are available on equivalent terms as their imported counterparts.

Section 92. Donation or turnover of facilities. Prior to the cessation of mining operations by abandonment or withdrawal of operations on public lands by the contractor, the latter shall have a period of one (1) year therefrom within which to remove improvements. Otherwise, all the infrastructure, facilities and equipment shall be turned over or donated tax-free to the proper government authorities, national or local, to ensure that said infrastructure facilities and equipment are continuously maintained and utilized by the State. A fine of one hundred thousand pesos (PhP100,000.00) shall be imposed for every day of delay.

CHAPTER X
BENEFIT SHARING, TAXES AND FEES

Section 93. Taxes and fees. The contractor shall pay all taxes and fees as required by law, including, but not limited to:

a. contractor's income tax;
b. customs, duties and fees on imported capital equipment;
c. value-added tax on imported goods and services;
d. withholding tax on interest payments to foreign loans and on dividends to foreign stockholders;
e. documentary stamps tax;

f. capital gains tax;
g. excise tax on minerals;
h. local business tax;
i. real property tax;
j. community tax;
k. occupation fees;
l. registration, accreditation and permit fees;
m. water usage fees.

Section 94. Government share. Aside from the taxes and fees referred to in the preceding section, Government shall have a share equivalent or greater than **ten percent (10%) of the gross revenues from the development and utilization of mineral resources that are owned by it to be set aside for the general fund of the government.**

Section 95. Indigenous cultural communities' royalty. In case of mineral operations within ancestral domains, the contractor shall allot at least ten percent (10%) of the gross revenues as royalty to the ICCs/IPs. Community development programs shall not be considered as royalty payment. The payment of the royalties shall directly be given to the communities in a process that build on the ICCs/IPs' traditional and customary laws.

Provided, That the royalty established in this Act shall be free from any external manipulation, interference, coercion, and other analogous acts, and obtained after fully disclosing the intent and scope, including the positive and negative impacts of the activity, in a language and process understandable and acceptable to them.

Section 96. Scientific research and development fund. A Scientific Research and Development Fund shall be set aside to be devoted to research and development of clean mining technologies, improvement of mining processes, mine rehabilitation, mitigating technologies, the setting up and maintenance of an independent pool of experts, and operational expenses of the Bureau.

Section 97. Legal services fund. A legal support fund shall be set aside for the use of the communities and local government units for cases that they may file against mining permittees or cases that may be filed against them by mining companies in trying to do their responsibility of protecting the rights of the marginalized groups, the environment and sustainable development in general.

Section 98. Local Government Unit share. Local Government Units shall be entitled to a share of the net revenues from mining operations which shall be paid directly to the treasurer's office of the provincial/independent component city/highly urbanized city for distribution to other local government units. To determine the government share, the following variables shall be considered:

a. Classification of local government;
b. Vulnerability; and
c. Human development index.

A percentage of this amount shall be set aside by the respective local government units for Disaster Risk Management. This fund shall likewise benefit ICCs/IPs within the territory of the local government unit.

Provided, That the administrative and operational expenses of the Council shall also be taken from this share.

Section 99. Mine wastes and tailings fees. A semi-annual fee denoted as mine wastes and tailings fee is hereby imposed on all operating mining companies in accordance with the implementing rules and regulations. The mine wastes and tailings fee shall accrue to a fund to be used as support funds for the monitoring activities of the Council. The Secretary is authorized to increase mine wastes and tailings fees, when public interest so requires.

Section 100. Incentives. Incentives that shall be given to the contractors shall be limited only to pollution control or mitigation devices.

Section 101. Deposit of capital and profits requirement. As part of their demonstrated financial capacity, all large-scale mining companies/contractors are required to deposit their capital investment and profits in banks or financial institutions that are owned, managed and operated by the Philippine government.

Section 102. General rule on profit repatriation. Contractors with foreign financial assistance shall be allowed to repatriate their profits from mining projects that should not exceed fifty percent (50 %) of the total posted at the end of every fiscal year. Full disclosure of profits is required. The full repatriation of profits shall be allowed one year after the cessation of mining activities and the progressive rehabilitation of a mining area as specified in the mineral agreement of each contractor.

The guidelines for Sections 98 and 99 shall be issued by the Bangko Sentral ng Pilipinas and shall be furnished to the Department, Bureau, Council and all respective contractors in the industry.

CHAPTER XI
SAFETY AND ENVIRONMENTAL PROTECTION

A. Safety

Section 103. Mines safety. All contractors and permittees shall strictly comply with all the rules and regulations concerning the safety and sanitary upkeep of mines and mining development. Government personnel involved in the implementation of mines safety, occupational health and environmental rules and regulations shall be covered under Republic Act 7305 or the Magna Carta of Public Health Workers.

Section 104. Mine workers. No person under sixteen (16) years of age shall be employed in any place of mining operations and no person under eighteen (18) years of age shall be employed in a mine.

Section 105. Mine supervision. All mining and quarrying operations that employ more than fifty (50) workers shall have at least one (1) licensed mining engineer with at least five (5) years of experience in mining operations, and one (1) registered foreman.

Section 106. Safety of workers. All mining companies shall provide safeguards to the health and well-being of workers. The Regional Office of the Department of Labor and Employment shall

inspect all mining sites within their areas of jurisdiction to determine the conditions of workers. Denial of entry shall be punishable under this Act. Representatives of trade unions shall also have visitorial rights.

Section 107. Mine inspection. The regional directors of the Bureau and the Council shall have jurisdiction over the safety inspection of all installations, surface or underground, in mining operations at reasonable hours of day or night and in a manner that shall not impede or obstruct work in progress of a contractor or permittee. Monitoring reports and recommendations of the Bureau shall be submitted to the Council.

Section 108. Power to issue orders. The regional directors of the Bureau, in consultation with the Environmental Management Bureau (EMB), forthwith or within such time as specified in the order, require the contractor to remedy any practice connected with mining, which is not in accordance with safety and anti-pollution laws and regulations. In case of imminent danger to life or property, the Director may summarily suspend the mining operation until the danger is removed, or appropriate measures are taken by the contractor. Unreasonable delay to remove the danger or introduce the necessary improvements by the contractor shall be a cause for the cancellation of the mineral agreement.

Section 109. Report of accidents. In case of any incident or accident, causing or creating the danger of loss of life or serious physical injuries, the person in charge of operations shall immediately report the same to the regional office where the operations are situated. Failure to report the same without justifiable reason shall be cause for the imposition of administrative sanctions prescribed in the rules and regulations implementing this Act.

B. Environmental Protection

Section 110. Environmental Protection. Every contractor shall undertake an environmental protection and enhancement program covering the period of the mineral agreement or permit. Such environmental program shall be incorporated in the work program which the contractor or permittee shall submit as an accompanying document to the application for a mineral agreement or permit. The work program shall include not only plans relative to mining operations but also to rehabilitation, regeneration, revegetation and reforestation of mineralized areas, slope stabilization of mined-out and tailings covered areas, aquaculture, watershed development and water conservation; and socioeconomic development.

Section 111. Environmental Impact Assessment (EIA). Except during the exploration period of a mineral agreement or an exploration permit, an environmental clearance certificate shall be required based on an environmental impact assessment and procedures under the Philippine Environmental Impact Assessment System, including Sections 26 and 27 of the Local Government Code of 1991 which require national agencies to maintain ecological balance, and prior consultation with the local government units, nongovernmental and people's organizations and other concerned sectors of the community: *Provided*, That a completed ecological profile of the proposed mining area shall also constitute part of the environmental impact assessment. People's organizations and nongovernmental organizations shall be allowed and encouraged to participate in ensuring that contractors/permittees shall observe all the requirements of environmental protection.

Section 112. Environmental Insurance. Contractors and mineral processing permit holders shall be obliged to execute an insurance contract as environmental assurance for each and every source of pollution or disaster, relative to the worst case scenario costs, following accepted actuarial standards, *Provided,* That in no way shall this provision be construed to remove or reduce the liability of the contractors and/or permit holders to compensate any damage caused by their operations. *Provided further,* That the insurer shall be an accredited international company in good standing.

Prior to the approval of the insurance contract, the DENR shall seek and consider the opinion of an independent expert as to the financial credibility of the insurer.

Section 113. Calamity and Human Rights Protection Fund. Persons issued a mineral agreement shall deposit 1/12 of their gross income semi-annually in an interest-bearing account a common fund maintained by the national government which shall be used for responding to, or ameliorating the effects of calamities, natural disasters and human rights violations including militarization, displacement, and forcible evacuation in any part of the country in relation to mining activities. *Provided,* That in no way shall this provision be construed to remove or reduce the liability of the contractors and/or permit holders to compensate any damage caused by their operations.

Section 114. Performance Bond. The contractor shall put up a bond in an amount equivalent to fifty percent (50%) of the projected cost of rehabilitation as validated by independent studies. This amount shall be deposited in an interest-bearing account. The bond shall be forfeited in the event that the contractor shall fail or default in the rehabilitation or remediation of the mining area as included in the work plan of the contractor or abandons the mine at any time of its operations.

Section 115. Rehabilitation. Contractors and permittees shall technically and biologically rehabilitate the excavated, mined-out, tailings covered and disturbed areas to the condition of environmental safety, as provided in the implementing rules and regulations of this Act. A mine rehabilitation fund shall be created, based on the contractor's approved work program, and shall be deposited as a trust fund in a government depository bank and used for physical and social rehabilitation of areas and communities affected by mining activities and for research on the social, technical and preventive aspects of rehabilitation. Failure to fulfill the above obligation shall mean immediate suspension or closure of the mining activities of the contractor/permittee concerned.

Mining firms are also mandated to immediately restore and replant areas that they have already finished excavating as they move on to other development sites: Provided, however, that if mining firms cannot do reforestation in their immediate area they could do the reforestation in other areas provided they comply with 100:1 hectare ratio. Any mining firm found to have violated or have not complied with the foregoing mandatory provisions shall be held liable with the penalty of revocation of their mining permits and payment of a fine of not less than One Million Pesos (P 1,000,000). The owners, officers and management employee of said mining firms shall also be held liable and be subject to imprisonment of not less than one year not more than three (3) years.

Section 116. Progressive rehabilitation. Contractors shall also conduct progressive rehabilitation activities.

Section 117. Adoption of the precautionary principle. When an activity related to mining raises threats of harm to public health or the environment, precautionary measures shall be taken

proactively even if some cause and effect relationship have yet to be scientifically established of which the mining proponent and the Bureau shall also be obliged to disclose publicly.

Section 118. Adoption of polluter pays principle. Polluters shall pay for the damage they cause to the environment. The amount of damages shall be determined by accredited independent consultants, to be chosen from a list and agreed upon by both the mining proponent and by the Council.

Section 119. Tailings impoundment. Tailings impoundments shall be built away from critical watershed drainage areas. Furthermore, it shall be ensured impoundments will not endanger critical watershed areas and low-lying valleys in the event of accidents under abnormal conditions. Tailing impoundments and dams shall meet the international standards for large dams.

Section 120. Dumping of waste. Dumping of waste or tailings in any body of water shall b prohibited. Provisions of the Clean Water Act and Clean Air Act shall be strictly implemented.

Section 121. Use of toxic chemicals and methods. At all times, mining contractors shall use chemicals or reagents which would result to the least environmental and social destruction. The use of mercury and cyanide for the extraction of gold, silver and other minerals shall be prohibited. The use of blow torching to separate gold from amalgam shall likewise be prohibited.

Section 122. Preservation of topsoil. The removed topsoil, or the more productive horizons of th soil shall be preserved for other uses.

Section 123. Priority use for water. The National Water Resources Board (NWRB) shall investiga any existing use of water resources in the area whether or not covered by any existing water permit registration. Upon determination of any existing use, the applicant shall procure the consent of a water users and/or the FPIC of ICCs/IPs with or without water permits within the same groundwat network or any downstream users of water resources. In all instances, priority shall be given to use water for domestic, municipal, and agricultural purposes. If potential negative impact on other wat users is identified, the water permit shall not be granted. For water resources within the ancestr domain of indigenous peoples, no water permit shall be granted by the NWRB without the FPIC the indigenous peoples.

Section 124. Recyling of water resources. Water used in mining operations shall be recycled. Mining contractors shall be required to provide for the methods and equipment for the recycling or reuse of water. Released contaminated water shall be treated accordingly to meet national standards Released water must at least be equivalent in quality to the baseline water quality.

Section 125. Water user's fee. A water user's fee that reflects the value of water to the country and community shall be imposed by the Council for water used in mining operations. Contractors shall pay the fee to the NWRB which shall use the same for monitoring and improvement of the affecte waterways and systems and the mitigation of negative impacts thereon to ensure that communities shall have access to clean water.

C. Acid Mine Drainage

Section 126. Prohibition from using acid-generating waste rock for infrastructure. The use of acid-generating waste rock to build roads, dams or other infrastructures is prohibited. The use of such materials shall only be used after treatment to neutralize the effect of acid mine drainage.

Section 127. Establishment of a prediction and monitoring system. The Bureau shall establish a prediction and monitoring system to identify potential acid-producing materials and monitor their production of acid waste.

Section 128. Avoidance of waterways. Open pits, waste rock piles and tailings impoundments shall not be built near or on waterways to prevent contact and subsequent acid production and groundwater contamination.

Section 129. Remining. Remining shall be prioritized over the opening of new mines to maximize and recover the remaining minerals from the rejects or wastes of previous mines and mining operations, *Provided,* That remining operations shall follow the processes, standards, parameters and guidelines set for mining operations in this Act.

Section 130. Suits after the termination of contracts or projects. Recognizing that the effects of mining may be seen or felt, actions relating to the health of affected communities or peoples, environmental degradation and other similar effects may be maintained against the project proponent and/or persons even after the mineral agreement or mining project has terminated.

CHAPTER XII
RESOLUTION OF CONFLICTS

Section 131. Panel of Arbitrators. There shall be a panel of arbitrators in the regional offices of the Department composed of three (3) members, two (2) of whom must be members of the Philippine Bar in good standing, and one a licensed mining engineer or a professional in a related field, and duly designated by the Secretary as recommended by the MGB Director. Those designated as members of the panel shall serve as such in addition to their work in the Department without receiving any additional compensation. As much as practicable, said members shall come from the different bureaus of the Department in the region. The presiding officer thereof shall be selected by the drawing of lots. His tenure as presiding officer shall be on a yearly basis. The members of the panel shall perform their duties and obligations in hearing and deciding cases until their designation is withdrawn or revoked by the Secretary. Within thirty (30) working days, after the submission of the case by the parties for decision, the panel shall have exclusive and original jurisdiction to hear and decide on the following:

a. Questions involving compliance with the established technical guidelines and standards herein established, or those to be established by the implementing rules and regulations of this Act;

b. Questions involving the compliance with technical procedures herein established, or those to be established by the implementing rules and regulations; and,

c. Other similar instances wherein the technological and technical expertise of the Department shall be needed.

Disputes involving real rights, contractual obligations and the other causes of action that are outside the technological and technical expertise of the Panel of Arbitrators shall be under the jurisdiction of the regular courts or as otherwise provided by other special laws.

Provided, That disputes pending before the Bureau and the Department at the date of the effectivity of this Act shall undergo an immediate review within sixty (60) working days upon the passage of this Act to determine the cause of action. Those which are outside the technical expertise of the Department or Bureau shall be refiled with the appropriate court, without costs to the complainant or petitioner.

Section 132. Appeal. The decision or order of the panel of arbitrators may be appealed by the party not satisfied thereto to the Mines Adjudication Board within fifteen (15) days from receipt thereof, which must decide the case within thirty (30) days from submission thereof for decision.

Section 133. Mines Adjudication Board (MAB). The Mines Adjudication Board shall be composed of three (3) members. The Secretary of the DENR shall be the Chairperson with the Mines and Geosciences Bureau Director and the Undersecretary for Operations of the Department as members thereof. The Board shall have the following powers and functions:

a. promulgate rules and regulations governing the hearing and disposition of cases before it, as well as those pertaining to its internal functions, and such rules and regulations as may be necessary to carry out its functions;

b. administer oaths, summon parties to a controversy, issue subpoenas requiring the attendance and testimony of witnesses or the production of such books, papers, contracts, records, statement of accounts, agreements, and other documents as may be material to a just determination of the matter under investigation, and to testify in any investigation or hearing conducted in pursuance of this Act;

c. conduct hearings on all matters within its jurisdiction, proceed to hear and determine the disputes in the absence of any party thereto who has been summoned or served with notice to appear, conduct its proceedings or any part thereof in public or in private, adjourn its hearings at any time and place, refer technical matters or accounts to an expert and to accept his report as evidence after hearing of the parties upon due notice, direct parties to be joined in or excluded from the proceedings, correct, amend, or waive any error, defect or irregularity, whether in substance or in form, give all such directions as it may deem necessary or expedient in the determination of the dispute before it, and dismiss the mining dispute as part thereof, where it is trivial or where further proceedings by the Board are not necessary or desirable:

    1. To hold any person in contempt, directly or indirectly, and impose appropriate penalties therefor; and

    2. To enjoin any or all acts involving or arising from any case pending before it which, if not restrained forthwith, may cause grave or irreparable damage to any of the parties to the case or seriously affect social and economic stability.

In any proceeding before the Board, the rules of evidence prevailing in courts of law or equity shall not be controlling and it is the spirit and intention of this Act that shall govern. The Board shall use every and all reasonable means to ascertain the facts in each case speedily and objectively and without regard to technicalities of law or procedure, all in the interest of due process and social justice. In any proceeding before the Board, the parties may be represented by legal counsel. The findings of fact of the Board shall be conclusive and binding on the parties and its decision or order shall be final and executory.

A petition for review by *certiorari* and question of law may be filed by the aggrieved party with the Supreme Court within thirty (30) days from receipt of the order or decision of the Board.

CHAPTER XIII
ACCESS TO JUSTICE

Section 134. Human Rights obligations. Corporations shall respect, protect and promote the human rights of communities affected by mining, including the right to life, liberty and property, freedom of movement, right of public participation and the right to self-determination of indigenous cultural communities.

Section 135. Violations of human rights. Extrajudicial killing, torture, involuntary disappearance, forcible displacement of populations, setting up of checkpoints and imposition of toll fees which impede the freedom of movement within mineral areas, deprivation of food and water sources, vote-buying and bribery for the purpose of securing consent or endorsement for the mining project, and other analogous acts are violations of human rights. Violations of human rights by contractors shall cause the immediate cancellation of mineral agreements. The offending contractor, as well as corporations having the same directors and/or officers as of the offending contractor shall be perpetually disqualified from being granted a mineral agreement. All equipment and assets of the corporation or person shall be confiscated in favor of the State.

Section 136. Use of paramilitary and military forces. All mining companies are strictly prohibited from employing paramilitary groups. The use of private and military forces shall result in the automatic cancellation of the mineral agreement and the filing of appropriate civil, criminal and/or administrative charges.

Section 137. Strategic Legal Action Against Public Participation (SLAPP). SLAPP is any legal action, whether civil, criminal or administrative, filed to harass, vex, exert legal action or stifle legal recourses of citizens complaining against violations of this Act or enforcing the provisions of the Act, or exercising their freedom of assembly or right of public participation. The investigating prosecutor or court shall immediately determine within a period of thirty (30) days from filing thereof whether a legal action is a SLAPP and accordingly dismiss the same.

Section 138. Indigents suit. Indigents shall be exempt from payment of any administrative or court fees, including docket fees for the filing of a case. Lawyers shall be provided by the Public Attorney's Office to pauper litigants in case they could not afford legal services.

Section 139. Application of the customary laws of ICCs/IPs. The contractor shall respect the customary laws of the ICCs/IPs and shall submit to the processes of the same, *Provided,* That these laws are not contrary to the provisions of the Constitution.

Section 140. Strict liability. Mining corporations are strictly liable for all damages that the mining operations might cause. In case of any actual damage, the burden of proof shall lie with the corporations.

Section 141. Surmounting the corporate veil. When the separate personality of the corporation from its shareholders is being invoked as defense in order to perpetuate a crime, fraud, evade liability, and conduct other machinations, the separate personality of the corporation shall be set aside. Civil, criminal and administrative actions may thus be filed directly against the members of the Board of Directors, officers and the individual stockholders.

Section 142. Citizen Suits. For the purpose of enforcing the provisions of this Act and its implementing rules and regulations, any citizen may file appropriate civil, criminal and administrative suits against any of the following:

a. Any person who violates or fails to comply with the provisions of this Act or its implementing rules and regulations;

b. Any public officer with respect to orders, rules and regulations inconsistent with this Act;

c. Any public officer who willfully or grossly neglects the performance of an act specifically enjoined as a duty by this Act or its rules and regulations; or abuses the authority in the performance of a duty/ies under this Act or its implementing rules and regulations.

The court shall exempt such action from the payment of filing fees, except fees for actions not capable of pecuniary estimation, and shall likewise, upon *prima facie* showing of non-enforcement or violation complained of, exempt the plaintiff from filing an injunction bond for the issuance of a preliminary injunction.

The court shall determine whether or not the complaint is malicious or baseless and shall accordingly dismiss the petition within thirty (30) days upon the filing of the case.

CHAPTER XIV
PENAL PROVISIONS

Section 143. Grounds for the cancellation of mineral agreements and permits:

a. Violation of any provision of this Act;

b. Human rights violations perpetrated by the contractor or any of its agents;

c. Non-payment of taxes;

d. Bribery, use of force, intimidation, threat, coercion of public officials and communities;

e. Any act that shall create or contribute to conflicts;

f. Other analogous acts.

Provided, that violations of environmental provisions shall cause the immediate cancellation of mining permits, including but not limited to provisions of this Act, and the contractor shall be required to pay for the rehabilitation, restoration or clean up of the impacts of such violations.

Corporations, corporate directors/officers found guilty of the above enumeration shall be perpetually banned for participating directly or indirectly in any and all mining operations in the Philippines.

Section 144. False statements. Any person who knowingly presents any false application, declaration, or evidence to the Government or publishes or causes the publication of any prospectus or other information containing any false statement relating to mines, mining operations or mineral agreements and permits shall, upon conviction, be penalized by a fine of not exceeding One Hundred Thousand Pesos (P100,000.00).

Section 145. Illegal exploration. Any person undertaking exploration work, upon conviction, shall be penalized by a fine of not exceeding Five Million pesos (P5,000,000.00).

Section 146. Theft of minerals. Any person, except traditional miners and small-scale panners, extracting minerals and disposing the same without a mining agreement, lease, permit, license; or steals minerals or ores or the products thereof from mines, mills or processing plants shall, upon conviction, be imprisoned from six (6) months to six (6) years or pay a fine from One Hundred thousand pesos (P100,000.00) to One Million pesos (P1,000,000.00) or both, at the discretion of the appropriate court. In addition, he shall be liable to pay damages and compensation for the minerals removed, extracted, and disposed of. In the case of associations, partnerships, or corporations, the president and each of the directors thereof shall be responsible for the acts committed by such association, corporation, or partnership.

Section 147. Vitiation of FPIC. Any person found to have vitiated the consent of the ICCs/IPs through bribery, threat, force, and/or intimidation, or any other similar means, shall suffer the penalty of six (6) years and one (1) day to ten (10) years in prison, and a fine of at least two million pesos (PhP 2,000,000.00). If the perpetrator is a government official, the penalty shall be eight (8) years and one (1) day to twelve (12) years imprisonment, and a fine of at least four million pesos (PhP 4,000,000.00). He/she shall be perpetually prohibited from assuming public office, and shall be disqualified from receiving other benefits by virtue of his/her position in government.

Section 148. Penalty for human rights violations. Contractors or other persons who have committed human rights violations in connection with the mining operations shall be penalized with ten (10) to fourteen (14) years imprisonment and a fine of at least five million pesos (PhP 5,000,000.00) and shall indemnify the victims.

Section 149. Abandonment. Contractors and/or permittees who shall abandon mines shall be perpetually banned or disqualified from directly or indirectly conducting mining operations. The ban and/or disqualification shall include the officers and directors of corporations that have abandoned mines.

Section 150. Confiscation of equipment and property. The equipment and property of contractors and permit holders violating this Act shall be forfeited in favor of the State.

Section 151. Non-application of the corporate veil. Any person violating the provisions of Commonwealth Act No. 108, or the Anti-Dummy Law of the Philippines as amended, or is found to have used the corporate structure to defeat the provisions of this Act shall suffer the penalty of five million pesos (P5,000,000.00) and a perpetual ban in the mining industry.

Section 152. Unauthorized dealing, selling, and/or buying of gold. Any person, partnership or corporation who shall sell, buy or in any manner deal gold from any miner or person without being duly authorized by the Bangko Sentral ng Pilipinas shall be punished as unauthorized dealing and shall be penalized in accordance with provisions in this Act.

Section 153. Amendment to Section 27 of Republic Act 7076 or the Small-scale Mining Act. Violations of the provisions of Republic Act 7076 or of the rules and regulations issued pursuant hereto shall be penalized with imprisonment of six years and one day to twelve years. The State shall confiscate and seize equipment, tools and instruments; effect immediate suspension or closure of the mining activities of the permittee concerned, and revoke the permit.

Section 154. Confiscation of equipment and property. The equipment and property of small-scale contractors and permit holders who violate this Act shall be forfeited in favor of the State.

Section 155. Local government officials who are administratively found to violate provisions of this Act, vis-à-vis the pertinent sections of the Local Government Code shall be removed from office and perpetually disqualified from holding any elective or appointive position in government, its divisions, subsidiaries and any government-owned and -controlled corporations.

Section 156. Reinstatement of revoked permits. After notice and hearing, revoked permits that have undergone due process may be reinstated, *Provided,* That it may only be reinstated once.

CHAPTER XV
TRANSITORY PROVISIONS

Section 157. There shall be a moratorium on all new mining activities until all the systems are in place for the proper implementation of this Act.

Section 158. All existing mining permits, licenses and agreements are hereby deemed canceled. Mine workers and their families that may be displaced during the transition period shall receive livelihood support and job placements to be facilitated by the appropriate agencies of the State.

Section 159. The classification of public lands as mineral reservations pursuant to pre-existing laws shall hereby cease. The President's power to declare mineral reservations shall henceforth cease to exist. All such lands shall be closed to mining unless opened thereto in accordance with the provisions of this Act. A review of the current mineral land classification shall be conducted to determine the best livelihood and economic options for each area.

Section 160. The members of the panels of arbitrators and the provincial or city mining regulatory boards established under Republic Act No. 7942 shall hold-over their positions until replaced in accordance with provisions of this Act.

CHAPTER XVI
FINAL PROVISIONS

Section 161. Separability clause. The provisions of this Act are hereby declared to be separable and, in the event of any such provisions are declared unconstitutional, the other provisions which are not affected thereby shall remain in force and effect.

Section 162. Repealing clause. Presidential Decree 463, Presidential Decree 512, Republic Act 7942, and other related mining laws are hereby repealed. All provisions in laws, decrees, issuances and other regulations inconsistent with this Act shall be deemed amended or repealed if the inconsistency is irreconcilable.

Section 163. Funds. The amount of One Hundred Billion Pesos (PhP 100,000,000,000) is hereby appropriated for the proper functioning of the Bureau, the Council, and other bodies established under this Act of which half of the said amount shall be allotted for the baseline mineral exploration activities of the Bureau.

Section 164. Implementing Rules and Regulations. The implementing rules and regulations of this Act shall be promulgated by the Department after collaborative efforts to draft and finalize the same with representatives from the local government units, peoples organizations, sectoral organizations and non-governmental organizations in exhaustive and appropriate public consultations at all levels nationwide.

Section 165. Effectivity Clause. This Act shall take effect within fifteen (15) days following its publication in two national newspapers of general circulation in the Philippines.

Approved,

Annex G **List of Existing Exploration Permits**

ITEM NO.	HOLDER	TENEMENT NO.	LOCATION	REGION	AREA (Has)	POTENTIAL MINERAL PRODUCTS	DATE OF APPROVAL/ RENEWAL	DATE OF EXPIRATION	REMARKS
1	Golden Era Mining Corporation	EP-007-2016-CAR	Atok Trail, Itogon, & Baguio City	CAR	448.5848	Gold, Copper	3/30/2016	3/29/2018	
2	Royalco Philippines, Incorporated	EP-005B-2009-CAR	(Gambang) Bakun, Benguet	CAR	1,532.3500	Gold, Copper	10/6/2009	10/5/2011	
3	Northern Horizon Exploration and Mining Corp.	EP 2010-001-I	Quirino, Ilocos Sur	Region I	2,349.0000	Gold, Copper	4/12/2010	4/12/2012	Signed Proforma waiting for registered copy. [Note: PDEP, Inc as operator terminates operating agreement.] Letter advice re: signed EP copies on August 3, 2015
4	R & D Properties Development, Inc.	EP-I-OMR-23-201 5 (EXPA-058)	Tagudin, Sta. Cruz Sta. Lucia, Candon City Caoayan, Sta. Catalina Vigan City	Region I	1,390.0018	Magnetite Sand	4/24/2015	4/23/2017	Memoradum of Agreement (MOA) w/ Entasia Holdings PTE LTD
5	Coolabah Mining Corp.	EP II-0003	Diadi and Kasibu, Nueva Vizcaya and Diffun and Cabarroguis, Quirino	Region II	492.8300	Gold	11/21/1997	11/20/1999	
6	Red Earth Mining Corp.	EP II-0006	Kasibu, Nueva Vizcaya	Region II	749.2500	Gold	11/21/1997	11/20/1999	
7	Lasseter Mining Corp.	EP II-0007	Kasibu, Nueva Vizcaya	Region II	810.0000	Gold	11/21/1997	11/20/1999	
8	Baoxin Resources Corporation	EP-000022-II	Lal-lo, Cagayan	Region II	1,138.4070	Manganese	5/20/2016	5/19/2018	
9	Newminco Pacific Mining Corporation	EP-001-2015-III	San Marcelino, San Felipe and Cabangan, Zambales	Region III	4,790.4114	Gold, Copper	7/22/2015	7/22/2017	
10	Shangfil Mining and Trading Corporation	EP-002-2010-III	Sta. Cruz, Zambales	Region III	1,660.5200	Nickel, Chromite, Cobalt	5/19/2010	5/18/2012	
11	Shangfil Mining and Trading Corporation	EP-003-2010-III	Cabangahan and Botolan, Zambales	Region III	1,274.5800	Chromite, Copper	5/19/2010	5/18/2012	
12	Fil-Asian Strategic Resources and Properties Corporation	EP-006-2010-III	Sta. Cruz and Candelaria, Zambales	Region III	856.4200	Nickel, Chromite, Platinum	11/8/2010	11/7/2012	
13	Fil-Asian Strategic Resources and Properties Corporation	EP-007-2010-III	Candelaria, Zambales	Region III	2,244.6870	Nickel, Chromite, Platinum	12/9/2010	12/8/2012	
14	Fil-Asian Strategic Resources and Properties Corporation	EP-008-2010-III	Candelaria, Zambales	Region III	4,493.8150	Nickel, Chromite, Platinum	12/9/2010	12/8/2012	
15	Affluere Minerals Corporation	EP-000408 IVB	Sta. Cruz, Marinduque	Region IVB	1,663.8452	Gold, Copper	5/6/2010	5/6/2012	
16	Filminera Resources Corp.	EP-010-2010-V (2nd Renewal)	Aroroy, Masbate	Region V	5,231.3874	Gold	4/5/2010	4/5/2012	

ITEM NO.	HOLDER	TENEMENT NO.	LOCATION	REGION	AREA (Has)	POTENTIAL MINERAL PRODUCTS	DATE OF APPROVAL/ RENEWAL	DATE OF EXPIRATION	REMARKS
17	Mt. Labo Exploration And Devt. Corp. (Formerly El Dore Mining Corp.)	EP-014-2013-V	Mabilo and Napaod, Labo, Camarines Norte	Region V	497.7212	Gold, Copper	7/11/2013	7/10/2015	
18	Tambuli Mining Company, Inc.	EP-000003-VI	Sagay and Escalante Cities, and Toboso, Negros Occidental	Region VI	4,594.2369	Gold, Copper			
19	Midan Corporation	EP-000001-NIR	Sta. Catalina, Negros Oriental	Region VI	844.0120	Gold, Copper, Silver	4/26/2016	4/25/2018	
20	Don Angelo C. Cobarrubias	EP-2015-000016-VIII	Gandara and San Jorge, Western Samar	Region VIII	501.8276	Gold, Copper	1/20/2015	1/20/2017	
21	Inner-Arc Alicia, Inc.	EP-009-2016-IX	Alicia, Zamboanga Sibugay	Region IX	932.2000	Gold, Copper	6/6/2016	6/6/2018	
22	Wolfland Resources, Inc.	EP-000007-X	Mainit, Iligan City	Region X	761.4009	Gold	11/9/2009	11/9/2011	
23	Mindanao Astoria Mining Corporation	EP-000012-X	Opol and Manticao, Misamis Oriental	Region X	253.7600	Manganese	6/27/2016	6/27/2018	
24	Mindanao Astoria Mining Corporation	EP-00001 3-X	Alubijid and Libertad, Misamis Oriental	Region X	2,959.0000	Manganese	6/27/2016	6/27/2018	
25	Bunawan Mining Corporation	EP-000001-06-XI	Banaybanay, Davao Oriental	Region XI	3,542.0300	Gold	10/18/2006	10/18/2008	With motion for suspension of operation due to force majuere
26	Agusan Metals Corporation (Formerly Philco Mining Corp.)	EP-000002-09-XI	New Bataan, Compostela Valley	Region XI	2,139.4400	Gold, Copper, Silver	12/11/2009	12/10/2011	
27	88 Kiamba Mining and Development Corporation	EP-014-2014-XII	Maitum, Kiamba, Sarangani; and Maasim, Lake Sebu & T'boli, South Cotabato	Region XII	7,047.0000	Gold, Copper	8/20/2014	8/20/2016	Filed under EO No. 79
28	Bunawan Mining Corporation	EP-XIII-033	Rosario, Agusan del Sur	Region XIII	677.0285	Gold	8/18/2014	8/18/2016	
29	SEMCO Exploration & Mining Corp.	EP-000030-XIII	Santiago & Tubay & Cabadbaran, Agusan del Norte	Region XIII	2,111.7680	Gold		4/5/2013	
30	Philsaga Mining Corporation	EP-000031-XIII	Bunawan Brk, Bunawan & Manat, Trento, Agusan del Sur	Region XIII	3,978. 5400	Gold	5/5/2011	5/5/2013	
31	Philsaga Mining Corporation	EP-000032-XIII	San Andres, Bunawan & Manat, Trento, Agusan del Sur	Region XIII	3,047.5336	Gold	5/5/2011	5/5/2013	
32	Orange Mountain Mining & Development Inc.	EP-000034-XIII	Carrascal, Surigao del Sur	Region XIII	2,700.0666	Nickel, Chromite	9/23/2015	9/20/2017	

ITEM NO.	HOLDER	TENEMENT NO.	Region	LOCATION	AREA (has.)	COMMODITY	DATE APPROVED	DATE OF EXPIRATION	REMARKS
1	Sinosteel Phils., H.Y. Mining Corporation (Assignment from J.L.B. Enterprises, Inc.)	MPSA-002-90-X (SMR)	X	Loreto, Dinagat Islands (Within Parcel III of Surigao Mineral Reservation)	972.0000	Chromite	1/22/1991 6/20/2016 (Renewal)	1/22/2016 6/20/2041	Development/ Commercial Operation in the 100- hectare portion of the contract area covered by Partial Declaration of Mining Project Feasibility (DMPF) which was approved on interim basis on April 13,2012 and Exploration in the remaining portion of the contract area. Full DMPF under evaluation. Renewal thru the Order dated June 20, 2016.
2	Comet Mining Corp.	MPSA-003-90-X (SMR)	X	Loreto, Dinagat Islands (Within Parcel III of Surigao Mineral Reservation)	1,296.0000	Chromite	11/14/1991	11/14/2016	Development; Declaraton of Mining Project Feasibility (DMPF) for Nickel approved on September 16, 2014.
3	Acoje Mining Co. Inc. and Zambales Chromite Mining Corp. Inc.	MPSA-005-91-III	III	Sta. Cruz, Zambales	540.0000	Chromite	9/5/1991	9/5/2016	Exploration.
4	Surigao Integrated Resources Corp. (Assignment from Case Construction and Development Corp.) Corp. (Assignment from Case Construction and Development Corp.)	MPSA-007-92-X	X	Claver, Surigao del Norte (Within Parcel I of Surigao Mineral Reservation)	4,376.0000	Nickel	2/14/1992 6/21/2016 (Renewal)	2/14/2017 6/21/2041	Commercial Operation. Operator: Platinum Group Metals Corporation thru the Order dated July 18, 2011. Renewal thru the order dated June 21, 2016
5	NAREDICO Inc.	MPSA-008-92-X SMR	X	Loreto, Dinagat Islands (Within Parcel III of Surigao Mineral Reservation)	1,134.0000	Chromite	5/15/1992	5/15/2017	Exploration.

ITEM NO.	HOLDER	TENEMENT NO.	Region	LOCATION	AREA (has.)	COMMODITY	DATE APPROVED	DATE OF EXPIRATION	REMARKS
6	Kingking Mining Corporation (Assignment from Nationwide Dev't. Corp. (NADECOR) and Benguet Corp.)	MPSA-009-92-XI Amended II	XI	Pantukan, Davao del Norte	3,423.1641	Gold, Copper	5/27/1992 12/11/2002 (Amended)	5/27/2017	Development. DMPF approved on December 29, 2015. Amended thru Order dated June 2, 2016, annexing 1,767.1641 Has of APSA-000026-XI. Assignment from Nationwide Dev't. Corp. (NADECOR) and Benguet Corp thru the order dated June 27, 2016.
7	Century Peak Corporation (Assignment from Casiguran Mining Corp.)	MPSA-01 0-92-X (SMR)	X	Loreto, Dinagat Islands (Within Parcel III of Surigao Mineral Reservation)	1,198.0000	Chromite	6/11/1992	6/11/2017	Commercial Operation; DMPF for Nickel approved on December 23, 2009 and affirmed on March 8, 2012.
8	Minahang Bayan ng Mamamayan ng Dinagat Island Cooperative	MPSA-012-92-VIII	VIII	Manicani Island, Guiuan, Eastern Samar	648.0000	Nickel	10/28/1992	10/28/2017	Exploration
9	Hinatuan Mining Corporation	MPSA-012-92-VIII	VIII	Manicani Island, Guiuan, Eastern Samar	1,165.0000	Nickel	10/28/1992	10/28/2017	Exploration
10	Apo Land and Quarry Corp. (Assignment from Apo Cement Corporation)	MPSA-013-93-VII	VII	Naga, Cebu	192.0000	Limestone	4/23/1993	4/23/2018	Commercial Operation
11	Dorilag Cement Corp.	MPSA-014-93-VI	VI	Jordan and Buenavista, Guimaras	1,794.6000	Limestone	6/18/1993	6/18/2018	Exploration.
12	BrightGreen Resources Corporation (Formerly Carac-an Development Corp.)	MPSA-01 5-93-X (SMR)	X	Carrascal and Cantilan, Surigao del Sur	4,860.0000	Gold, Copper	7/1/1993	7/1/2018	Exploration.
13	Marcventures Mining and Development Corporation	MPSA-01 6-93-X (SMR)	X	Cantilan, Surigao del Sur	4,799.0000	Gold, Copper	7/1/1993	7/1/2018	Development/ Commercial Operation. DMPF for Nickel approved on October 15, 2014.
14	Celestial Nickel Mining Exploration Corp.	MPSA-017-93-IVB	IVB	Brookes Pt., Palawan	2,835.0600	Nickel	8/5/1993 Approved by DENR Secretary. 9/18/1993 Affirmed by Office of the President. 4/10/2000 Amendment approved by DENR secretary	8/5/2018	Exploration; Operator: Ipilan Nickel Corp. thru the Order dated April 20, 2015; DMPF approved on April 20, 2016.

ITEM NO.	HOLDER	TENEMENT NO.	Region	LOCATION	AREA (has.)	COMMODITY	DATE APPROVED	DATE OF EXPIRATION	REMARKS
15	CTP Construction and Mining Corporation (Assignment from Surigao Integrated Resources Corp.)	MPSA-01 8-93-X (SMR)	X	Carrascal , Surigao del Sur (Within Parcel I of Surigao Mineral Reservation)	3,564.0000	Chromite	10/22/1993	10/22/2018	Commercial Operation; DMPF for Nickel approved on September 21, 2005.
16	Stagno Mining Corporation (Assignment from E.L. Enterprises Inc.)	MPSA-022-94-X (SMR) (Amended I)	X	Libjo, Dinagat Islands (Within Parcel III of Surigao Mineral Reservation)	1,149.8301	Chromite	5/11/1994	5/11/2019	Exploration: Reinstated per DENR Resolution dated January 13, 2015. Assignment from E.L. Enterprises Inc. approved per Order dated: September 14, 2015. Amended thru the Order dated June 20, 2016, annexing the 420.8301 Has of EXPA-000233-XIII.
17	Minahang Bayan ng Mamamayan ng San Jose Multi-Purpose Cooperative	MPSA-025-94-X (SMR)	X	Loreto, Dinagat Islands (Within Parcel III of Surigao Mineral Reservation)	486.0000	Chromite	5/11/1994	5/11/2019	Exploration.
18	Republic Cement & Building Materials, Inc. (formerly Lafarge Republic, Inc.)	MPSA-026-94-III	III	Norzagaray, Bulacan	559.0000	Limestone	5/11/1994	5/11/2019	Commercial Operation.
19	Holcim Mining and Development Corporation (Assignment from Holcim Philippines, Inc.)	MPSA-027-94-III	III	Norzagaray, Bulacan	554.3811	Limestone, Shale	5/11/1994	5/11/2019	Commercial Operation. Assignment From Holcim Philippines, Inc. approved per Order dated: April 7, 2016.
20	Minahang Bayan Ng Albor Cooperative, Inc.	MPSA-028-94-X (SMR)	X	Albor, Dinagat Islands (Within Parcel III of Surigao Mineral Reservation)	570.0000	Chromite	5/11/1994	5/11/2019	Exploration. Assignment to Zhongli Mining Corporation dated September 26, 2011 was WITHDRAWN thru the Order dated June 22, 2016.
21	Republic Cement & Building Materials, Inc. (formerly Lafarge Republic, Inc.)	MPSA-029-95-IVA	IVA	Taysan, Batangas	321.1700	Limestone, Shale	9/29/1995	9/29/2020	Commercial Operation.
22	Lazi Bay Resources Devt. Inc.	MPSA-030-95-VII	VII	Lazi and Maria, Siquijor	392.8000	Limestone	6/16/1995	6/16/2020	Commercial Operation.

ITEM NO.	HOLDER	TENEMENT NO.	Region	LOCATION	AREA (has.)	COMMODITY	DATE APPROVED	DATE OF EXPIRATION	REMARKS
23	Vista Buena Mining Corporation	MPSA-031-94-X (SMR)	X	Libjo and Tubajon, Dinagat Islands (Within Parcel III of Surigao Mineral Reservation)	3,696.0000	Chromite	6/19/1994	6/19/2019	Commercial Operation; DMPF for Nickel approved on interim basis on September 30, 2013. Operator: Wellex Mining Corporation thru the Order dated August 14, 2008
24	EMACO, Inc.	MPSA-031-95-IX	IX	Lintangan, Sibuco, Zamboanga del Norte	3,807.0000	Bentonite Clay	3/22/1 995	3/22/2020	For registration.
25	Republic Cement Mindanao, Inc. (formerly Lafarge Mindanao, Inc.)	MPSA-031-95-XII	XII	Iligan City, Lanao del Norte	323.0953	Limestone, Shale	12/26/1995	12/26/2020	Commercial Operation.
26	Concrete Aggregates Corp.	MPSA-032-95-IVA	IVA	Angono, Rizal	192.0000	Basalt, Aggregates	12/29/1995	12/29/2020	Commercial Operation
27	Estrella F. Bautista	MPSA-033-95-X	X	Mainit, Surigao del Norte	486.0000	Gold	12/29/1995	12/29/2020	Exploration.
28	Deotrepis M. Bautista	MPSA-034-95-X	X	Alegria, Surigao del Norte	405.0000	Gold	12/29/1995	12/29/2020	Exploration.
29	Linfair Development, Corporation	MPSA-035-96-IVA	IVA	Pagbilao, Quezon	35.0000	Marble	2/21/1996	2/21/2021	Exploration; Reinstated per DENR Order dated March 9, 2010.
30	Republic Cement & Building Materials, Inc. (formerly Lafarge Republic, Inc.)	MPSA-038-96-VII	VII	Asturias, Cebu	2,383.5483	Limestone	3/7/1996	3/7/2021	Exploration
31	Holcim Resources and Development Corporation (Assignment From Holcim Philippines Manufacturing Corp.)	MPSA-039-96-X	X	Lugait, Misamis Oriental	129.6974	Limestone	3/14/1996	3/14/2021	Commercial Operation. Assignment From Holcim Philippines Manufacturing Corp. approved per Order dated: January 18, 2016.
32	Magnetic Construction and Development Corp.	MPSA-041-96-III	III	Penaranda, Nueva Ecija	63.8789	Sand, Gravel	3/7/1996	3/7/2021	Development.
33	Holcim Mining and Development Corporation-HMDC (Assignment with Subscription Agreement from Holcim Philippines, Inc.)	MPSA-042-95-I	I	Agno, Pangasinan	405.0000	Silica	12/21/1995	12/21/2020	Commercial Operation.

ITEM NO.	HOLDER	TENEMENT NO.	Region	LOCATION	AREA (has.)	COMMODITY	DATE APPROVED	DATE OF EXPIRATION	REMARKS
34	Holcim Mining and Development Corporation-HMDC (Assignment with Subscription Agreement from Holcim Philippines, Inc.)	MPSA-043-95-I	I	Luna, La Union	217.0000	Limestone	12/21/1995	12/21/2020	Commercial Operation.
35	Holcim Resource and Development Corporation (Assignment from Holcim Philippines Manufacturing Corp.)	MPSA-047-96-XII	XII	Iligan City and Lugait, Misamis Oriental	397.6759	Limestone	7/18/1996	7/18/2021	Commercial Operation. Assignment from Holcim Philippines Manufacturing Corp. approved per Order dated: January 18, 2016.
36	Industries Development Corp.	MPSA-050-96-IVA	IVA	Dinalongan and Casiguran, Aurora	1,991.3552	Dimension Stone	9/17/1996	9/17/2021	Exploration.
37	Robust Rock Resources, Inc.	MPSA-051-96-III	III	Mariveles and Bagac, Bataan	5,600.9602	Basalt	9/17/1996	9/17/2021	Exploration.
38	TVI Resource Devt.Phils., Inc. (Assignment from Ramon B. Bosque/ Benguet Corp.)	MPSA-054-96-IX (Amended I)	IX	Siocon, Zamboanga del Norte	1,016.6579	Gold, Copper, Silver	10/23/1996	10/23/2021	Development/ Commercial Operation in the 120 -hectare portion of the contract area covered by Partial DMPF and Exploration in the remaining portion of the contract area. Amended thru Order dated May 30, 2016, annexing 508.3183 Has of APSA-000023-IX.
39	Concrete Aggregates Corp.	MPSA-055-96-IVA	IVA	Angono, Rizal	19.9900	Basalt, Aggregates	10/23/1996	10/23/2021	Commercial Operation; DMPF for Basalt approved on February 12, 2009
40	Luzon Continental Land Corporation	MPSA-056-96-III	III	Norzagaray and San Jose del Monte, Bulacan	362.3300	Limestone	10/23/1996	10/23/2021	Commercial Operation.
41	Crescent Mining and Development Corp.	MPSA-057-96-CAR	CAR	Mankayan, Benguet	534.0000	Gold, Copper	11/12/1996	11/12/2021	Exploration.
42	Anamel Builder Corp.	MPSA-058-96-III	III	Gapan, Nueva Ecija	63.5192	Sand, Gravel	11/18/1996	11/18/2021	Development/ Commercial Operation.
43	South Western Cement Corp. (Assignment from Lo-oc Limestone and Devt. Corp.)	MPSA-059-96-VII	VII	Malabuyoc, Cebu	306.4600	Limestone	11/18/1996	11/18/2021	Development.

ITEM NO.	HOLDER	TENEMENT NO.	Region	LOCATION	AREA (has.)	COMMODITY	DATE APPROVED	DATE OF EXPIRATION	REMARKS
44	South Western Cement Corp. (Assignment from Lo-oc Limestone and Devt. Corp.)	MPSA-060-96-VII	VII	Malabuyoc, Cebu	486.0000	Limestone	11/18/1996	11/18/2021	Development.
45	Philex Gold Phil., Inc.	MPSA-063-97-IX	IX	Sibutad, Dapitan City and Rizal, Zamboanga del Norte	3,515.0000	Gold, Copper	4/10/1997	4/10/2022	Exploration and Development.
46	Rapid City Realty and Devt. Corp.	MPSA-064-96-IVA	IVA	Antipolo City	60.0000	Basalt, Aggregates	3/7/1996	3/17/2021	Commercial Operation.
47	UP- Mines, Inc.	MPSA-065-97-V	V	Ragay and Sipocot, Camarines Sur	8,141.7364	Limestone	5/13/1997	5/13/2022	Exploration.
48	Cosco Capital, Inc. (changed name from Alcorn Gold Resources Corp.)	MPSA-066-97-VI II	VIII	Merida and Isabel, Leyte	2,288.2100	Limestone	6/2/1997	6/2/2022	Exploration.
49	Solid Earth Development Corp. (Assignment from Grand Cement Manufacturing Corporation)	MPSA-067A-97-VII	VII	San Fernando, Cebu	1,492.0200	Limestone	6/2/1997	6/2/2022	Commercial Operation.
50	Marble Mining Exploration Corp.	MPSA-068-97-I	I	Batac, Espiritu, Nueva Era and Pinili, Ilocos Norte	1,284.5100	Limestone	6/6/1997	6/6/2022	Commercial Operation.
51	Mariveles Aggregates and Base Devt. Corp.	MPSA-069-97-III	III	Mariveles, Bataan	242.5500	Basalt, Aggregates	6/6/1997	6/6/2022	Exploration.
52	Asensio Pinzon Aggregate Corp.	MPSA-070-97-IVA	IVA	Rodriguez, Rizal	130.5115	Basalt, Aggregates	7/29/1997	7/29/2022	Commercial Operation.
53	Asturias Chemical Industries, Inc.	MPSA-071-97-IVA	IVA	Calatagan, Batangas	2,336.8042	Limestone, Shale	7/29/1997	7/29/2022	Exploration.
54	Pacific Nickel Phils., Inc. (Assignment from Philnico Mining and Industrial Corp.)	MPSA-072-97-XIII (SMR)	XIII	Cadianao, Surigao Del Norte (Within Parcel II and Parcel III of Surigao Mineral Reservation)	23,876.6157	Nickel	8/7/1997	8/7/2022	Exploration and Commercial Operation.
55	Rapid City Realty and Development Corp.	MPSA-074-97-IVA	IVA	Teresa, Rizal	87.1498	Silica	9/24/1997	9/24/2022	Commercial Operation.
56	Rapid City Realty and Development Corp.	MPSA-075-97-IVA	IVA	Antipolo City, Rizal	6.9591	Basalt	9/24/1997	9/24/2022	Commercial Operation.
57	Siennalynn Gold Mining Corp.	MPSA-076-97-IX	IX	Titay, Ipil and R. T. Lim, Zamboanga del Sur	4,116.0000	Gold, Copper	10/8/1997	10/8/2022	Exploration.
58	A-Dynasty Multi-Purpose Cooperative	MPSA-077-97-IX	IX	San Miguel and Guipos, Zamboanga del Sur	168.0000	Marble	11/19/1997	11/19/2022	Exploration.

ITEM NO.	HOLDER	TENEMENT NO.	Region	LOCATION	AREA (has.)	COMMODITY	DATE APPROVED	DATE OF EXPIRATION	REMARKS
59	East Coast Mineral Resources Co. Inc.	MPSA-078-97-XI II (SMR)	XIII	Cagdianao (Dinagat Island), Surigao Del Norte (Within Parcel III of Surigao Mineral Reservation)	697.0481	Nickel, Chromite	11/19/1997	11/19/2022	Commercial Operation. Operator: Cagdianao Mining Corp. thru the Order dated July 14, 2000.
60	Holcim Philippines, Inc. (formerly Union Cement Corp.)	MPSA-079-97-XI	XI	Mati, Davao Oriental	166.0224	Silica	11/19/1997	11/19/2022	Commercial Operation.
61	Holcim Mining and Development Corporation-HMDC (Assignment with Subscription Agreement from Holcim Philippines, Inc.)	MPSA-080-97-XI	XI	Bunawan District, Davao City	657.3194	Limestone	11/19/1997	11/19/2022	Commercial Operation.
62	Holcim Mining and Development Corporation-HMDC (Assignment with Subscription Agreement from Holcim Philippines, Inc.)	MPSA-082-97-XI	XI	Bunawan District, Davao City	148.4427	Shale	11/19/1997	11/19/2022	Commercial Operation.
63	Solid North Mineral Corporation (Assignment from Kenell Mining Corp.)	MPSA-083-97-IX	IX	Siayan, Sindangan and Jose Dalman, Zamboanga del Norte	5,751.0000	Gold, Copper	11/20/1997	11/20/2022	Exploration. Reinstated on November 19, 2009.
64	Pacific Cement Co., Inc. (Assignment from Jose L. Cortes, Jr.)	MPSA-084A-97-XIII	XIII	Quezon and Mapawa, Surigao City	668.6074	Limestone	Approved: 11/20/1997 Amended: 1/29/04	11/20/2022	Commercial Operation.
65	Pacific Cement Co., Inc. (Assignment from Inocencio R. Cortes, Jr.)	MPSA-084B-97-XIII	XIII	Trinidad, Surigao City	427.0455	Silica	Approved: 11/20/1997 Amended: 1/29/04	11/20/2022	Commercial Operation.
66	TVI Resources Development Phils., Inc. (Assignment from Zamboanga Mineral Corp.)	MPSA-086-97-IX	IX	Diplahan, Zamboanga del Sur	4,779.0000	Gold, Copper	11/20/1997	11/20/2022	Development/ Commercial Operation. DMPF approved on April 29, 2016.
67	Rapid City Realty and Devt. Corp.	MPSA-088-97-IVA	IVA	Antipolo City, Rizal	40.0000	Silica	11/20/1997	11/20/2022	Commercial Operation.
68	Rapid City Realty and Devt. Corp.	MPSA-088-97-IVA	IVA	Antipolo City, Rizal	16.7632	Basalt	11/20/1997	11/20/2022	Commercial Operation.
69	Rockmix, Inc.	MPSA-089-97-III	III	Balanga, Bataan	20.7977	Sand, Gravel	11/20/1997	11/20/2022	Commercial Operation.

ITEM NO.	HOLDER	TENEMENT NO.	Region	LOCATION	AREA (has.)	COMMODITY	DATE APPROVED	DATE OF EXPIRATION	REMARKS
70	TMC-Tribal Mining Corp.	MPSA-090-97-XI	XI	T'boli, South Cotabato	84.9800	Gold, Copper	11/20/1997	11/20/2022	Commercial Operation; DMPF approved on interim basis on October 10, 2012.
71	Vulcan Industrial and Mining Corp.	MPSA-092-97-VI	VI	Hinobaan, Negros Occidental	477.0000	Gold, Copper	11/20/1997	11/20/2022	Exploration.
72	Apo Land and Quarry Corp. (Assignment from Apo Cement Corp.)	MPSA-093-97-VII	VII	Naga, Cebu	84.0000	Greywacke	11/20/1997	11/20/2022	Commercial Operation.
73	Alsons Development and Investment Co., Inc.	MPSA-094-97-XI	XI	Nabunturan and Maco, Compostela Valley	1,547.3200	Gold, Copper	11/20/1997	11/20/2022	Exploration.
74	Filminera Resources Corp. (formerly Base Metal Mineral Resources Corp.)	MPSA-095-97-V	V	Aroroy, Masbate	289.9500	Gold, Silver	11/20/1997	11/20/2022	Commercial Operation.
75	Philex Gold Phils., Inc.	MPSA-096-97-VI	VI	Hinobaan, Negros Occidental	2,268.0000	Gold	12/5/1997	12/5/2022	Commercial Operation.
76	Teresa Marble Corp.	MPSA-097-98-VI	VI	Lemery, Sara and Ajuy, Iloilo	1,803.1094	Gold, Copper	12/5/1997	12/5/2022	Exploration.
77	GRCO Isulan Mining Corp. (Assignment from Fadicasu Mining Corp.)	MPSA-099-97-XII	XII	Bagumbayan, Sultan Kudarat	4,520.9600	Gold, Copper	12/29/1997	12/29/2022	Exploration. DMPF under evaluation.
78	APC Group Inc.	MPSA-100-97-VII	VII	Ginatilan and Malabuyoc, Cebu	549.0000	Limestone	12/29/1997	12/29/2022	Exploration.
79	APC Group Inc.	MPSA-101-97-VII	VII	Ginatilan and Malabuyoc, Cebu	502.8266	Limestone	12/29/1997	12/29/2022	Exploration.
80	Teresa Marble Corp.	MPSA-102-97-IVA	IVA	Antipolo City, Rizal	55.9008	Marbleized Limestone	12/29/1997	12/29/2022	Commercial Operation.
	Claver Mineral Devt. Corp.	MPSA-103-98-XIII (SMR)	XIII	Claver, Surigao del Norte (Within Parcel I of Surigao Mineral Reservation)	433.9798	Nickel	2/23/1998	2/23/2023	Exploration. Interim approval of DMPF withdrawn on August 27, 2012.
82	Republic Cement Iligan, Inc. (Formerly Lafarge Iligan, Inc. as Amended on October 21, 2015)	MPSA-104-98-XII	XII	Kiwalan and Iligan City, Lanao del Norte	519.0879	Limestone, Shale	2/23/1998	2/23/2023	Commercial Operation.
83	Maria Cristina Chemical Industries (MCCI) Corp.	MPSA-105-98-XII	XII	Kiwalan, Iligan City	26.7867	Limestone	2/23/1998	2/23/2023	Commercial Operation.
84	Northern Cement Corp.	MPSA-1 06-98-I	I	Sison, Pangasinan	630.5000	Limestone	3/12/1998	3/12/2023	Commercial Operation.
85	Teresa Marble Corp.	MPSA-107-98-VI	VI	Dumarao, Capiz; Lemery and Sara, Iloilo	4,719.7500	Gold, Copper	3/13/1998	3/13/2023	Exploration.
86	Golden Ore Incorporated (Assignment from Sulu Resources Devt. Corp.	MPSA-1 08-98B-IVA	IVA	Antipolo City, Rizal	121.0000	Gold	4/7/1998	4/7/2023	Exploration.

ITEM NO.	HOLDER	TENEMENT NO.	Region	LOCATION	AREA (has.)	COMMODITY	DATE APPROVED	DATE OF EXPIRATION	REMARKS
87	Consolidated Ores Phils. Inc.	MPSA-109-98-XIII	XIII	Aurora, Surigao del Sur	1,953.0000	Gold	5/7/1998	5/7/2023	Exploration.
88	Rock and Ore Industries, Inc.	MPSA-1 10-98-III	III	Sta. Ignacia, Tarlac	2,187.0000	Limestone, Shale	5/26/1998	5/26/2023	Exploration.
89	Quarry Ventures Phils., Inc.	MPSA-1 1 1-98-VII	VII	Naga and Pinamungahan, Cebu and Toledo City	607.5000	Marbleized Limestone	5/26/1998	5/26/2023	Exploration and Commercial Operation in the 70.6 - hectares portion of the contract area covered by Partial DMPF. Operator: Apo Land and Quarry Corp for the 24.63 hectares portion of parcel IV thru the Order dated, August 4, 2015
90	Quarry Rock Group, Inc.	MPSA-112-98-IVA	IVA	Baras and Tanay, Rizal	586.7100	Aggregates	5/26/1998	5/26/2023	Exploration and Commercial Operation.
91	Vulcan Industrial and Mining Corp.	MPSA-1 1 3-98-VI	VI	Sipalay, Negros Occidental	806.5700	Gold, Copper	5/26/1998	5/26/2023	Exploration.
92	Rio Tuba Nickel Mining Corp.	MPSA-1 14-98-IVB	IVB	Bataraza, Palawan	990.0000	Nickel	6/4/1998	6/4/2023	Commercial Operation. With Operating Agreement with Taganito Mining Corporation.
93	Global Min-Met Resources, Inc. (Assignment from Daprosa C. Perez)	MPSA-115-98-VIII (Amended)	VIII	Villaba, Leyte	2,744.5300	Limestone	6/4/1998	6/4/2023	Order of Cancellation reconsidered per Order Dated: February 18, 2016; previously MPSA was cancelled thru the DENR Order dated July 16, 2015. Assignment from Daprosa C. Perez approved per Order dated May 30, 2016. Amended thru Order dated June 27, 2016,annexing 2,473.8500 has. of APSA-000093-VIII.
94	Island Quarry and Aggregates Corp.	MPSA-1 1 6-98-IVA	IVA	Antipolo City, Rizal	70.9800	Basalt	6/4/1998	6/4/2023	Exploration and Commercial Operation.
95	Jose R. Soberano III	MPSA-117-98-VII	VII	Pinamungahan, Cebu	324.0000	Silica	6/4/1998	6/4/2023	Exploration.
96	Rapid City Realty Devt. Corp.	MPSA-118-98-IVA	IVA	Antipolo City, Rizal	54.0200	Basalt	6/4/1998	6/4/2023	Commercial Operation.
97	Indophil Resources, Phils., Inc.	MPSA-1 19-98-V	V	Labo, Camarines Norte	995.3844	Gold, Copper	6/4/1998	6/4/2023	Exploration.
98	Maricalum Mining Corp.	MPSA-120-98-VI	VI	Sipalay, Negros Occidental	2,673.0000	Gold, Copper	6/17/1998	6/17/2023	Commercial Operation.

ITEM NO.	HOLDER	TENEMENT NO.	Region	LOCATION	AREA (has.)	COMMODITY	DATE APPROVED	DATE OF EXPIRATION	REMARKS
99	Basiana Mining Exploration Corp.	MPSA-121-98-XIII	XIII	Santiago, Agusan del Norte	1,603.5295	Gold, Copper	6/17/1998	6/17/2023	For registration; With pending case at the Supreme Court.
100	Ungay-Malobago Mines Inc. and Rapu-Rapu Minerals, Inc.	MPSA-122-98-V	V	Rapu-Rapu, Albay	144.2000	Gold, Copper	6/17/1998	6/17/2023	Development and Construction.
101	Teresa Marble Corp.	MPSA-124-98-IVA	IVA	Antipolo City, Rizal	57.4100	Marbleized Limestone	6/17/1998	6/17/2023	Commercial Operation. Operator: Solid Cement Corporation thru the order dated February 25, 2013
102	Teresa Marble Corp.	MPSA-125-98-IVA (Amended A)	IVA	Antipolo City, Rizal	21.3451	Limestone	6/17/1998	6/17/2023	Commercial Operation; DMPF Limestone and other associated minerals was approved on interim basis on February 18, 2012. With Order dated May 18, 2016 approving the partial assignment of MPSA No. 125-98-IVA from Teresa Marble Corp. to Island Quarry and Aggegates Corp. pursuant to the November 9, 2015 Deed of Assignment executed by the parties.
103	Island Quarry and Aggregates Corp.	MPSA-125-98-IVA (Amended B)	IVA	Antipolo City, Rizal	89.3449	Limestone	6/17/1998	6/17/2023	Commercial Operation; DMPF Limestone and other associated minerals was approved on interim basis on February 18, 2012. With Order dated May 18, 2016 approving the partial assignment of MPSA No. 125-98-IVA from Teresa Marble Corp. to Island Quarry and Aggegates Corp. pursuant to the November 9, 2015 Deed of Assignment executed by the parties.
104	Rapid City Realty and Dev't. Corp.	MPSA-126-98-IVA	IVA	Baras and Tanay, Rizal	399.2477	Basalt	6/17/1998	6/17/2023	Exploration.

ITEM NO.	HOLDER	TENEMENT NO.	Region	LOCATION	AREA (has.)	COMMODITY	DATE APPROVED	DATE OF EXPIRATION	REMARKS
105	Long Fong Corporation	MPSA-128-98-II	II	Gonzaga and Sta. Teresita, Cagayan	2,835.0000	Limestone	6/25/1998	6/25/2023	Exploration. Reinstated per DENR Order dated July 30, 2007.
106	Quarry Ventures Phils., Inc.	MPSA-129-98-VI Amended A	VI	Sara, Iloilo; Pontevedra and Pres. Roxas, Capiz	283.3615	Gold, Copper	6/25/1998	6/25/2023	Exploration. With Order dated June 21, 2016 approving the partial assignment of MPSA No. 129-98-VI from Quarry Ventures Phils., Inc to Parvisgold, Inc. pursuant to the May 2, 2016 Deed of Assignment executed by the parties.
107	Parvisgold, Inc.	MPSA-129-98-VI Amended B-I	VI	Sara, Iloilo; Pontevedra and Pres. Roxas, Capiz	7,994.7143	Gold, Copper	6/25/1998	6/25/2023	Exploration. With Order dated June 21, 2016 approving the partial assignment of MPSA No. 129-98-VI from Quarry Ventures Phils., Inc to Parvisgold, Inc. pursuant to the May 2, 2016 Deed of Assignment executed by the parties. Amended thru Order dated June 27, 2016, annexing 3,082.2543 Has of EXPA-000210-V.
108	Taiheiyo Cement Phils., Inc. (From Solid Earth Dev. Corp.)	MPSA-131-99-VII	VII	San Fernando and Naga, Cebu	486.0000	Limestone	5/12/1999	5/12/2024	Exploration.
109	Republic Cement & Building Materials, Inc. (formerly Lafarge Republic, Inc.)	MPSA-132-99-VII	VII	Carmen, Cebu	2,551.0000	Greywacke	5/20/1999	5/20/2024	Development.

ITEM NO.	HOLDER	TENEMENT NO.	Region	LOCATION	AREA (has.)	COMMODITY	DATE APPROVED	DATE OF EXPIRATION	REMARKS
110	Agata Processing, Inc. (assignment from Minimax Mineral Exploration Corporation)	MPSA-134-99-XIII	XIII	Jabonga, Santiago and Tubay, Agusan Del Norte	4,995.0000	Gold, Copper	5/26/1999	5/26/2024	Development/ Commercial Operation in the 600 - hectare portion of the contract area covered by Partial DMPF for nickel, which was approved on April 11, 2014, and Exploration in the remaining portion of the contract area; Operator: Agata Mining Ventures, Inc., thru the Order dated September 18, 2014. Assignment from Minimax Mineral Exploration Corporation thru the Order dated June 21, 2016.
111	Minimax Mineral Expl. Corp.	MPSA-1 35-99-VI	VI	Concepcion and Ajuy, Iloilo	535.0000	Gold, Copper	7/19/1999	7/19/2024	Exploration; Relinquished 700 hectares portion of the contract area.
112	San Rafael Dev't. Corp.	MPSA-136-99-IVA	IVA	Rodriguez, Rizal	103.0972	Basalt	6/4/1999	6/4/2024	Commercial Operation. Operator: Unionstar Development Corp. thru the Order dated August 14, 2014
113	Quimson Limestone, Inc.	MPSA-137-99-IVA	IVA	Tanay, Rizal	358.7600	Limestone, Shale, Silica	6/4/1999	6/4/2024	Commercial Operation.
114	Republic Cement & Building Materials, Inc. (formerly Lafarge Republic, Inc.)	MPSA-138-99-IVA	IVA	Teresa, Rizal	154.6876	Limestone, Silica	9/20/1999	9/20/2024	Commercial Operation.
115	Johson Gold Mining Corporation	MPSA-139-99-V	V	Jose Panganiban, Camarines Norte	9.0000	Gold, Copper, Silver	9/20/1999	9/20/2024	Commercial Operation.
116	Holcim Mining and Development Corporation and Doric Marble Corporation (Assignment from Holcim Philippines, Inc.)	MPSA-140-99-III	III	Doña Remedios Trinidad and Norzagaray, Bulacan	342.6500	Limestone, Shale, Silica	10/15/1999	10/15/2024	Commercial Operation; DMPF for Limestone approved on December 26, 2011. Assignment From Holcim Philippines Inc. approved per Order dated: April 7, 2016.
117	Jabel Corp.	MPSA-141-99-CAR	CAR	Baay-Licuan, Abra	297.0000	Gold, Silver	12/17/1999	12/17/2024	Exploration.

ITEM NO.	HOLDER	TENEMENT NO.	Region	LOCATION	AREA (has.)	COMMODITY	DATE APPROVED	DATE OF EXPIRATION	REMARKS
118	Rapid City Realty and Dev't. Corp.	MPSA-142-99-IVA (Amended)	IVA	Baras, Rizal	171.7210	Basalt	12/17/1999; 6/28/2010 (Amended conversion of EP No. IVA-012 to MPSA and consolidation with MPSA No. 142-99-IV)	12/17/2024	Development/ Commercial Operation. Partial DMPF for Basalt, approved on June 28, 2012.
119	Abra Mining and Industrial Corp.	MPSA-143-99-CAR	CAR	Bucay, Abra	672.0000	Limestone, Shale, Silica	12/29/1999	12/29/2024	Commercial Operation; DMPF for Limestone, Magnetite and Gold approved on August 30, 2007.
120	Jabel Corp.	MPSA-144-99-CAR	CAR	Baay-Licuan, Abra	756.0000	Gold, Copper	12/29/1999	12/29/2024	Commercial Operation.
121	Cunickel Mining and Industrial Corp.	MPSA-145-99-I	I	Petal and Dasol, Pangasinan	3,938.0600	Limestone	12/29/1999	12/29/2024	Exploration.
122	Ibalong Resources and Dev't. Corp.	MPSA-146-99-V	V	Camalig and Guinobatan, Albay	1,061.9087	Limestone	12/29/1999	12/29/2024	Commercial Operation.
123	Philex Mining Corporation (Reconveyance from Silangan Mindanao Mining Co., Inc.)	MPSA-148-99-XIII	XIII	Surigao City and Sison and Placer, Surigao Del Norte	2,306.0000	Gold, Copper	12/29/1999	12/29/2024	Exploration.
124	Silangan Mindanao Mining Co., Inc. (Assignment from Philex Gold Phil., Inc.)	MPSA-149-99-XIII	XIII	Mainit and Placer, Surigao Del Norte	2,879.7000	Gold, Copper	12/29/1999	12/29/2024	Commercial Operation. DMPF approved on April 10, 2015.
125	Bohol Limestone Corp.	MPSA-150-00-VII	VII	Garcia Hernandez, Bohol	640.0000	Limestone	1/7/2000	1/7/2025	Commercial Operation.
126	Lepanto Consolidated Mining Co.	MPSA-151-00-CAR	CAR	Mankayan, Benguet	1,829.3565	Gold, Copper	3/9/2000	3/9/2025	Exploration.
127	Itogon Suyoc Resources, Inc. (Assignment from Itogon Suyoc Mines, Inc.)	MPSA-152-00-CAR	CAR	Mankayan, Benguet	1,728.8535	Gold, Copper	3/31/2000	3/31/2025	Exploration.
128	Balanga Bataan Minerals Corp.	MPSA-154-00-III	III	Limay, Bagac and Mariveles, Bataan	1,410.2490	Gold, Copper	3/31/2000	3/31/2025	Exploration.
129	Citadel Mining Corporation	MPSA-155-00-VII	VII	Danao City, Cebu	336.3782	Greywacke	4/10/2000	4/10/2025	Exploration.
130	Philex Mining Corporation (Reconveyance from Northern Luzon Expl'n. and Mining Co., Inc.)	MPSA-156-00-CAR	CAR	Tuba and Itogon, Benguet	4,928.4215	Gold, Copper	4/10/2000	4/10/2025	Exploration.
131	Philex Mining Corporation (Reconveyance from Northern Luzon Expl'n. and Mining Co., Inc.)	MPSA-157-00-CAR	CAR	Tuba and Itogon, Benguet	2,958.1390	Gold, Copper	4/10/2000	4/10/2025	Exploration.

ITEM NO.	HOLDER	TENEMENT NO.	Region	LOCATION	AREA (has.)	COMMODITY	DATE APPROVED	DATE OF EXPIRATION	REMARKS
132	CTP Construction and Mining Corp. (Reconveyance from Surigao Integrated Resources Corp.)	MPSA-158-00-XIII (SMR)	XIII	Carrascal, Surigao Del Sur (Within Parcel I of Surigao Mineral Reservation)	321.4000	Nickel, Chromite	5/2/2000	5/2/2025	Commercial Operation; DMPF for Nickel approved on October 10, 2013.
133	Republic Cement & Building Materials, Inc. (formerly Lafarge Republic, Inc.)	MPSA-159-00-IVA	IVA	Teresa, Rizal	36.4592	Limestone	6/23/2000	6/23/2025	Exploration. DMPF under evaluation.
134	Solid North Mineral Corporation (Assignment from Holcim Philippines, Inc.)	MPSA-161-00-III	III	San Ildefonso, Bulacan	757.0420	Limestone, Silica	9/12/2000	9/12/2025	Commercial Operation.
135	Canaan Agricultural Development Corp.	MPSA-162-00-VIII	VIII	Villaba and Palompon, Leyte	904.0000	Limestone	9/12/2000	9/12/2025	Exploration.
136	Ungay-Malobago Mines Inc. and Rapu-Rapu Minerals, Inc.	MPSA-163-00-V	V	Rapu-Rapu, Albay	167.8625	Gold, Copper	9/12/2000	9/12/2025	Commercial Operation.
137	Gulf Estate Mining Corp.	MPSA-1 64-00-I	I	Alaminos and Sual, Pangasinan	1,362.3700	Limestone	9/26/2000	9/26/2025	Exploration.
138	Oregon Mining and Devt. Corp.	MPSA-165-00-I	I	San Miguel, San Nicolas and Tayug, Pangasinan	2,137.6800	Rock Aggregates	10/24/2000	10/24/2025	Exploration.
139	South Davao Development Co., Inc. (formerely Kalinan Timber Corporation)	MPSA-166-00-XII	XII	Kalamansig, Sultan Kudarat	1,274.0000	Gold, Copper	11/14/2000	11/14/2025	Exploration.
140	Aglubang Mining Corp.	MPSA-167-00-IVB	IVB	Victoria, Oriental Mindoro	2,290.6700	Nickel	12/7/2000	12/7/2025	Exploration.
141	Rapu-Rapu Minerals, Inc.	MPSA-168-01-V	V	Rapu-Rapu, Albay	1,585.8083	Gold, Copper	1/16/2001	1/16/2026	Exploration.
142	Plethora Mineral Corporation (Assignment from San Christo Minerals Exploration Corp.)	MPSA-169-01-VIII	VIII	St. Bernard, Southern Leyte	855.7124	Gold, Copper	1/16/2001	1/16/2026	Exploration.
143	Tudor Mineral Exploration Corp.	MPSA-170-01-VI	VI	Libertad, Antique	768.0000	Marble	1/16/2001	1/16/2026	MPSA not officially released. Subject to the compliance with requirements as per Memorandum dated December 11, 2002.
144	Central Palawan Mining and Industrial Corp.	MPSA-171-01-IVB	IVB	Quezon, Palawan	4,896.1000	Limestone	1/16/2001	1/16/2026	Exploration.

ITEM NO.	HOLDER	TENEMENT NO.	Region	LOCATION	AREA (has.)	COMMODITY	DATE APPROVED	DATE OF EXPIRATION	REMARKS
145	Palawan Star Mining Ventures Inc.	MPSA-172-01-IVB	IVB	Quezon, Palawan	5,234.2079	Limestone	1/16/2001	1/16/2026	Exploration.
146	Pyramid Hill Mining and Industrial Corp.	MPSA-173-01-IVB	IVB	Espanola, Narra and Quezon, Palawan	5,149.9000	Limestone	1/16/2001	1/16/2026	Exploration.
147	Discovery Mines, Inc.	MPSA-175-2002-I	I	Caoayan and Santa, Ilocos Sur.	2,673.0000	Alluvial	11/21/2002	11/21/2027	Exploration.
148	Egerton Gold Phils., Inc.	MPSA-176-2002-IVA	IVA	Lobo, Batangas	1,163.6195	Gold, Copper	11/21/2002	11/21/2027	Exploration.
149	Egerton Gold Phils., Inc.	MPSA-177-2002-IVA	IVA	Lobo, Batangas	1,011.5434	Gold, Copper	11/21/2002	11/21/2027	Exploration.
150	Alumina Mining Philippines, Inc	MPSA-179-2002-VIII (SBMR)	III	Motiong, San Jose de Buan and Paranas, Samar (within Samar Bauxite Mineral Reservation)	6,694.0473	Bauxite	12/5/2002	12/5/2027	Exploration.
151	Bauxite Resources, Inc.	MPSA-180-2002-VIII (SBMR)	VIII	Matuguinao, Gandara, San Jose de Buan and San Jorge, Samar (within Samar Bauxite Mineral Reservation)	5,519.0100	Bauxite	12/5/2002	12/5/2027	Exploration.
152	Eagle Cement Corp. (Assignment from Rock and Ore Industries, Inc.)	MPSA-181-2002-III	III	San Ildefonso, Bulacan	169.3725	Limestone, Shale	12/9/2002	12/9/2027	Commercial Operation; DMPF approved on interim basis on March 18, 2010.
153	Diamante Cement and Mining Corporation	MPSA-182-2002-III	III	Mariveles, Bataan	126.5208	Basalt	12/9/2002	12/9/2027	Exploration.
154	King Eagle Exploration and Mining Corporation	MPSA-1 83-2002-XI	XI	Pantukan, Compostela Valley	324.0000	Gold, Copper, Silver	12/9/2002	12/9/2027	Exploration.
155	Greenstone Resources Corp. (Surviving corporation from merger with Merill Crowe Corporation)	MPSA-1 84-2002-XIII	XIII	Alegria, Mainit, Tubod and Bacuag, Surigao Del Norte	3,288.7676	Gold, Copper, Silver	12/11/2002	12/11/2027	Development/ Commercial Operation in the 242 hectares portion of the contract area covered by Partial DMPF for Gold, which was approved on November 20, 2009 and Exploration in the remaining portion of the contract area.
156	Marbleland Mining and Development Corporation	MPSA-185-2002-III	III	General Tinio, Nueva Ecija	29.0856	Marbleized Limestone	12/12/2002	12/12/2027	Exploration.
157	UBS Marketing Corporation	MPSA-186-2002-V	V	Legaspi City, Albay	276.2273	Perlite	12/12/2002	12/12/2027	Commercial Operation.

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158	Holcim Mining and Development Corporation-HMDC Assignment with Subscription Agreement from Holcim Philippines, Inc.)	MPSA-1 87-2002-XI	XI	Davao City and Bunawan and Lasang, Davao del Norte	1,590.4496	Limestone, Shale	12/12/2002	12/12/2027	Exploration.
159	Phigold Metallic Ore, Inc. (Assignment from Heirs of Emeterio L. Collado)	MPSA-190-2004-XIII	XIII	Barobo, Surigao Del Sur	449.4900	Gold	2/6/2004	2/6/2029	Exploration. DMPF under evaluation.
160	Rapu-Rapu Minerals, Inc.	MPSA-192-2004-V	V	Rapu-Rapu, Albay	2,640.9247	Gold, Copper, Silver	5/22/2004	5/22/2029	Exploration.
161	Pio B. Castillo, Jr.	MPSA-193-2004-VII	VII	Balamban, Cebu	841.0352	Gold, Copper, Silver	5/22/2004	5/22/2029	Exploration.
162	JLR Construction and Aggregates, Inc.	MPSA-194-2004-VII	VII	Naga and Minglanilla, Cebu	336.0000	Basalt	5/22/2004	5/22/2029	Exploration and Commercial Operation.
163	San Christo Mineral Exploration Corp.	MPSA-1 95-2004-V	V	Labo and Paracale, Camarines Norte	1,878.1617	Gold	6/8/2004	6/8/2029	Exploration.
164	Hallmark Mining Corp. (Assignment from Hopewell Mining Corp.)	MPSA-196-2004-XI (Amended)	XI	Mati and San Isidro, Davao Oriental	8,034.0865	Nickel	6/8/2004	6/8/2029	Commercial Operation. DMPF approved on January 25, 2016. Consolidated with MPSA Nos. 1 99-2004 XI, 214-2005-XI and 215-2005-XI. Operator: Mil-Oro Mining Corporation thru the Order dated June 09, 2016 in the 4,999.69 hectares portion of the contract area.
165	Austral-Asia Link Mining Corp. (Assignment from P.L. Goodman Mining and Dev't. Corp.)	MPSA-197-2004-XI (Amended)	XI	Mati and Gov. Generoso, Davao Oriental	9,181.4109	Nickel	6/8/2004	6/8/2029	Commercial Operation. DMPF approved on January 25, 2016. Consolidated with MPSA Nos. 198-2004-XI and 216-2005-XI. Operator: Mil-Oro Mining Corporation thru the Order dated June 09, 2016 in the 4,999.69 hectares portion of the contract area.
166	Heirs of Elias E. Olegario	MPSA-200-2004-I	I	Mati and Gov. Generoso, Davao Oriental	761.8320	Zeoloite	6/17/2004	6/17/2029	Exploration and Commercial Operation.
167	Spar Development Co., Inc.	MPSA-201-2004-III	III	Mangatarem, Pangasinan	24.0000	Limestone	6/17/2004	6/17/2029	Commercial Operation.

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168	Hardrock Aggregates, Inc.	MPSA-202-2004-IVA	IVA	Antipolo City, Rizal	45.0000	Basalt	6/17/2004	6/17/2029	Commercial Operation.
169	Kimhee Realty Corp.	MPSA-203-2004-VII	VII	Consolacion, Cebu	168.2351	Limestone	6/17/2004	6/17/2029	Exploration.
170	Silicon Dev't. Corp.	MPSA-204-2004-VI	VI	Babiera and Sagay, Negros Occidental	109.5116	Silica	6/23/2004	6/23/2029	Exploration.
171	Solid Earth Development Corporation	MPSA-205-2004-VII	VII	San Fernando, Cebu	84.1714	Limestone	6/25/2004	6/25/2029	Commercial Operation; DMPF for Limestone approved on June 2, 2010.
172	Landtech Mining Resources, Inc.	MPSA-206-2004-IVA	IVA	Calatagan, Batangas	304.3870	Limestone, Shale	8/27/2004	8/27/2029	Exploration.
173	Nenita O. Pimentel	MPSA-207-2004-V	V	Paracale, Camarines Norte	70.5700	Gold	11/3/2004	11/3/2029	Exploration. DMPF under evaluation.
174	Dolomite Mining Corporation	MPSA-208-2005-VII	VII	Alcoy and Dalaguete, Cebu	524.6103	Dolomite	3/4/2005	3/4/2030	Commercial Operation.
175	Atlas Consolidated Mining and Development Corporation, Heirs of Jose Velez, Heirs of Manuel Cuenco and Jon Ramon Aboitiz	MPSA-210-2005-VII	VII	Biga, Toledo City, Cebu	234.2875	Gold, Copper	4/28/2005	4/28/2030	Commercial Operation.
176	Bicol Chromite and Manganese Corp.	MPSA-21 1-2005-V	V	Lagonoy, Camarines Sur	2,243.1029	Chromite	4/28/2005	4/28/2030	Partial DMPF under evaluation.
177	Bicol Chromite and Manganese Corp.	MPSA-212-2005-V	V	Lagonoy, Camarines Sur	2,741.0582	Chromite	4/28/2005	4/28/2030	Partial DMPF under evaluation.
178	Rio Tuba Nickel Mining Corp.	MPSA-21 3-2005-IVB	IVB	Bataraza, Palawan	84.5364	Limestone	4/28/2005	4/28/2030	Development/ Commercial Operation.
179	Selenga Mining Corporation (Assignment from Colet Mining and Devt. Corp.)	MPSA-21 7-2005-VI	VI	Sipalay, Negros Occidental	2,965.1041	Gold, Copper, Silver	8/2/2005	8/2/2030	Exploration.
180	Heirs of Arturo Zayco	MPSA-218-2005-VII	VII	Ayungon, Negros Oriental	505.4626	Gold, Copper	10/5/2005	10/5/2030	Exploration and Commercial Operation.
181	Vicar Mining Corporation	MPSA-219-2005-V	V	Aroroy, Masbate	785.5689	Gold, Copper, Silver	10/20/2005	10/20/2030	Exploration. Operator: Filminera Resources Corporation thru the Order dated March 15, 2016.
182	Macroasia Corporation	MPSA-220-2005-IVB	IVB	Brooke's Point, Palawan	1,113.9836	Nickel, Chromite, Iron	12/1/2005	12/1/2030	Exploration.
183	Macroasia Corporation	MPSA-221-2005-IVB	IVB	Brooke's Point, Palawan	410.0000	Nickel, Chromite, Copper	12/1/2005	12/1/2030	Exploration.
184	Explosive Consultation and Application (ECA) Phil., Inc.	MPSA-222-2005-VIII	VIII	Tolosa, Tanauan, Tabontabon, and Dulag, Leyte	4,028.3474	Magnetite	12/14/2005	12/14/2030	Exploration. DMPF under evaluation.

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185	Explosive Consultation and Application (ECA) Phil., Inc.	MPSA-223-2005-VIII	VIII	Palo, Pastorama, Tanauan, Tabontabon, Julita and Dagani, Leyte	4,027.9595	Magnetite	12/14/2005	12/14/2030	Exploration.
186	Shuley Mine, Inc. (Assignment from Heirs of Fernando P. Dancel)	MPSA-224-2005-I	I	Burgos, Ilocos Norte	106.4214	Feldspar	12/1 4/2005	12/14/2030	Exploration. Assignment from Heirs of Fernando P. Dancel approved per Order dated: May 26, 2016.
187	Apex Mining Company, Inc.	MPSA-225-2005-XI	XI	Maco, Compostela Valley	679.0200	Copper	12/15/2005	12/1 5/2030	Exploration/ Commercial Operation.
188	Dr. Luis D. Dizon	MPSA-227-2006-III	III	San Marcelino, Zambales	281.9500	Gold, Copper	1/17/2006	1/17/2031	Exploration; Operator: Lumiere Mining Inc. (LMI), thru the Order dated Nov 9, 2015.
189	TMC International Corp.	MPSA-228-2006-III	III	Doña Remedios, Trinidad, Bulacan	107.9454	Marbleized Limestone	12/29/2006	12/29/2031	Exploration.
190	Epetacio Du. Beltran	MPSA-230-2007-X	X	Magsaysay, Misamis Oriental	482.0980	Bentonite	3/29/2007	3/29/2032	Exploration.
191	I.C. Bertumen & Company, Inc.	MPSA-231-2007-VI	VI	Banate, Iloilo	419.5508	Basalt	3/29/2007	3/29/2032	Exploration.
192	East Coast Mineral Resources Co., Inc.	MPSA-232-2007-XIII (SMR)	XIII	Loreto, Dinagat Islands (within Parcel III Surigao Mineral Reservation)	248.9960	Nickel, Chromite	6/8/2007	6/8/2032	Exploration.
193	East Coast Mineral Resources Co., Inc.	MPSA-233-2007-XIII (SMR)	XIII	Libjo, Dinagat Islands	4,226.2744	Nickel, Chromite	6/8/2007	6/8/2032	Commercial operation in the area covered by Partial DMPF of 2,584 hectares, which was approved on April 11, 2014; and Exploration in the remaining portion of the contract area. Operator: Libjo Mining Corporation thru the Order dated February 14, 2014; Westernshore Nickel Corporation thru the Order dated August 14, 2014 (536 hectares portion); and Alnor Nac's Construction and Development Corporation thru the Order dated June 20, 2016 (561 hectares portion)
194	Apex Mining Co., Inc.	MPSA-234-2007-XI	XI	Maco and Mabini, Compostela Valley	1,558.5285	Gold, Copper, Silver	6/8/2007	6/8/2032	Exploration. DMPF under evaluation.

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195	Holcim Mining and Development Corporation - HMDC (Assignment with Subscription Agreement from Holcim Philippines, Inc.)	MPSA-236-2007-I	I	Balaoan, La Union	246.4756	Limestone	6/8/2007	6/8/2032	Exploration. DMPF under evaluation. Assignment with Subscription Agreement from Holcim Philippines Inc. approved per Order dated: March 15, 2016.
196	Atro Mining-Vitali, Inc. (Assignment from Hard Rock Mineral Trading, Inc.)	MPSA-237-2007-IX	IX	Vitali, Zamboanga City	2,077.3084	Gold, Silver, Iron	6/8/2007	6/8/2032	Commercial operation in the 383.6 hectares portion of the contract area covered by partial DMPF, which was approved on March 4, 2014; Exploration in remaining area not covered by said DMPF. Assignment and Transfer from Hard Rock Mineral Trading, Inc. thru the order dated: June 1, 2016
197	Holcim Mining and Development Corporation-HMDC (Assignment with Subscription Agreement from Holcim Philippines, Inc.)	MPSA-238-2007-I	I	Bacnotan and Balaoan, La Union	259.0831	Limestone	7/6/2007	7/6/2032	Exploration.
198	Montalban Millex Aggregates Corp.	MPSA-239-2007- IVA	IVA	Rodriguez, Rizal	175.6893	Basalt	7/12/2007	7/12/2032	Commercial Operation. DMPF approved dated June 20, 2016.
199	Norweah Metals and Minerals Company, Inc.	MPSA-240-2007-XIII (SMR)	XII	Loreto, Dinagat Islands (within Parcel III Surigao Mineral Reservation)	1,225.1904	Nickel, Chromite	7/12/2007	7/12/2032	Exploration. Operator: Cagdianao Mining Corporation
200	Norweah Metals and Minerals Company, Inc.	MPSA-241-2007-XIII (SMR)	XIII	Cagdianao, Dinagat Islands (within Parcel III Surigao Mineral Reservation)	226.0235	Nickel, Chromite	7/12/2007	7/12/2032	Exploration. Operator: Cagdianao Mining Corporation
201	Norweah Metals and Minerals Company, Inc.	MPSA-242-2007-XIII (SMR)	XIII	Tubajon, Libjo and Cagdianao, Dinagat Islands (within Parcel III Surigao Mineral Reservation)	2,314.2018	Nickel, Chromite	7/12/2007	7/12/2032	Commercial Operation; DMPF for Nickel approved on interim basis on September 21, 2012. Operator: Oriental Vision Mining Philippines, Inc.

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202	CTP Construction and Mining Corporation	MPSA-243-2007-XIII (SMR)	XIII	Carrascal, Surigao del Norte (within Parcel I Surigao Mineral Reservation)	4,547.7630	Nickel	7/17/2007	7/17/2032	Commercial Operation; DMPF for Nickel approved on February 16, 2009. Operator: Carrascal Nickel Corp.,
203	Talibayog Mining Corporation	MPSA-244-2007-III	III	San Rafael and San Ildefonso, Bulacan	2,065.2219	Limestone	7/25/2007	7/25/2032	Exploration.
204	Eagle Cement Corporation	MPSA-245-2007-III	III	Dona Remedios and San Ildefonso, Bulacan	82.6033	Limestone	7/25/2007	7/25/2032	Exploration.
205	Hinatuan Mining Corporation	MPSA-246-2007-XIII (SMR)	XII	Tagana-an, Surigao del Norte (within Parcel II Surigao Mineral Reservation)	773.7700	Nickel	7/25/2007	7/25/2032	Commercial Operation.
206	Ludgoron Mining Corporation	MPSA-247-2007-XIII (SMR)	XIII	Pantukan, Carrascal, Surigao del Sur (within Parcel I Surigao Mineral Reservation)	3,248.0626	Nickel	7/27/2007	7/27/2032	Exploration. Operator: Kafugan Mining, Inc. thru the Order dated December 2, 2015
207	Orient Aggregates and Structural Concept Developers, Inc.	MPSA-248-2007-III	III	Mariveles, Bataan	51.3090	Basalt	7/27/2007	7/27/2032	Exploration.
208	Fastem Construction Incorporated	MPSA-249-2007-VIII (OMR)	VIII	Dulag and Mayorga, Leyte Mati and Lupon, Davao	4,438.4775	Iron	7/27/2007	7/27/2032	Exploration.
209	Shangfil Mining and Trading Corporation (Assignment from A3 UNA Mining Corp.)	MPSA-250-2007-I II (Amended I)	III	Sta. Cruz, Zambales	2,508.6155	Chromite	7/28/2007	7/28/2032	Exploration. DMPF approved on May 25, 2016. Amended thru Order dated May 25, 2016, annexing 2,059.7107 Has of EXPA-000178-III.
210	Dabawenyo Minerals Corp.	MPSA-251 (A)-2007-XI	XI	Davao Oriental	5,906.6100	Molybdenum	7/28/2007	7/28/2032	Exploration.
211	Phil. Youbang Mining International Corporation (Assignment from Dabawenyo Minerals Corp.)	MPSA-251 (B)-2007- XI	XI	Mati and Lupon, Davao Oriental	1,010.4200	Molybdenum	7/31/2008	7/31/2033	Exploration.
212	Investwell Resources, Inc. (Assignment fromTrans-Asia Oil and Energy Dev't. Corp.)	MPSA-252-2007-V	V	Jose Panganiban, Camarines Norte	333.1983	Gold, Copper, Silver	7/28/2007	7/28/2032	Development/ Commercial Operation in the 46 -hectare portion covered by DMPF for Iron approved on interim basis on June 13, 2013; Exploration in the remaining portion of the contract area.
213	Manila Mining Corp.	MPSA-253-2007-XIII	XIII	Placer, Surigao del Sur	211.5000	Gold, Copper, Silver	7/28/2007	7/28/2032	Exploration.

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214	Strong Built (Mining) Development Corp.	MPSA-254-2007-VIII	VIII	Dulag and Mayorga, MacArthur, Javier and Abuyog, Leyte	7,411.5560	Magnetite Sand	7/28/2007	7/28/2032	Development/ Commercial Operation in the 2,268 hectares portion covered by DMPF for Magnetite approved on interim basis on March 25, 2011; Exploration in the remaining portion of the contract area.
215	Filminera Resources Corp.	MPSA-255-2007-V	V	Aroroy, Masbate	129.7217	Gold	7/30/2007	7/30/2032	Commercial Operation; DMPF for gold approved on April 22, 2009.
216	Filminera Resources Corp.	MPSA-256-2007-V	V	Aroroy, Masbate	126.1442	Gold	7/30/2007	7/30/2032	Exploration.
217	Rolando B. Gimeno and La Concepcion Construction and Dev't. Corp.	MPSA-257-2007-IVA	IVA	Antipolo City, Rizal	32.5021	Basalt	7/30/2007	7/30/2032	Commercial Operation.
218	Geogen Corporation (Assignment from Platinum Group Metals Corp.)	MPSA-258-2007-II	II	Dinapique, Isabela	2,391.8041	Nickel, Chromite, Iron	7/30/2007	7/30/2032	Commercial Operation.
219	Adnama Mining Resources, Inc. (Assignment from Oriental Synergy Mining Corp.)	MPSA-259-2007-XIII (SMR) (Amended II)	XIII	Claver, Surigao del Norte	6,943.2258	Nickel, Copper	7/12/2007 amended on 7/24/2015	7/12/2032	Development/ Commercial Operation; DMPF for Nickel and associated minerals approved on interim basis on March 29, 2012. Amended thru Order dated May 19, 2016, annexing 1,874.84 has. of EXPA-000120-XIII and 4,056.37 has. of EXPA-000175-XIII.
220	Kimhee Realty Corp.	MPSA-260-2007-VII	VII	Daangbantayan, Cebu	2,013.7558	Rock Phosphate	7/12/2007	7/12/2032	Exploration.
221	SR Metals, Inc.	MPSA-261-2008-XIII (Amended)	XIII	Tubay, Agusan del Norte	1,079.0500	<For update>	3/10/2008 amended on 1/26/2015	3/10/2033	Commercial Operation. Consolidated with MPSA No. 305-2009-XIII; dated: January 29, 2015.
222	Philsaga Mining Corporation	MPSA-262-2008-XIII	XIII	Bunawan and Rosario, Agusan del Sur	2,538.7919	Gold	3/11/2008	3/11/2033	Commercial Operation/ Exploration.

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223	Sinophil Mining and Trading Corporation	MPSA-263-2008-XI (Amended I)	XI	Mati and Governor Generoso, Davao Oriental	8,728.2935	Nickel, Chromite	4/30/2008	4/30/2033	Exploration; DMPF under evaluation. Amended thru the Order dated June 24, 2016, annexing 6,023.89 Has of EXPA-000267-XI and 339.45 Has of EXPA-000252-XI-B.
224	Atlas Consolidated Mining and Development Corporation and Anatolia Jaca, Asterio Buqueron, Cristeta C. Bagano, Lucila Pascual, Mercedes Aytona, Regina De Vera, Ricardo A. Verches and Biga Copper Mines, Inc., as represented by Atlas Consolidated Mining and Development Corporation	MPSA-264-2008-VII	VII	Toledo City, Cebu	648.0159	Gold, Copper	7/10/2008	7/10/2033	Commercial Operation with DMPF for Copper and Gold approved on February 22, 2013.Operator: Carmen Copper Corporation
225	San Juanico Resources Corporation	MPSA-265-2008-III	III	Candelaria, Zambales	3,432.0873	Nickel, Chromite	7/28/2008	7/28/2033	Exploration.
226	Taganito Mining Corporation	MPSA-266-2008-XIII (SMR)	XIII	Claver, Surigao del Norte	4,584.5145	Nickel	7/28/2008	7/28/2033	Commercial Operation.
227	168 Ferrum Pacific Mining Corp.	MPSA-267-2008-IX	IX	Midsalip and Bayog, Zamboanga del Sur	8,465.7906	Iron, Gold, Silver	8/21/2008	8/21/2033	Exploration.
228	Mineral Treasures Mining Corporation	MPSA-269-2008-III	III	Palauig, Zambales	577.2407	Chromite	10/30/2008	10/30/2033	Exploration.
229	Mineral Treasures Mining Corporation	MPSA-270-2008-III	III	Palauig, Zambales	1,072.1211	Chromite	10/30/2008	10/30/2033	Exploration.
230	Uni-Dragon Mining and Development Corporation	MPSA-271 -2008-V	V	Paracale, Camarines Norte	107.8434	Gold, Copper	11/4/2008	11/4/2033	Exploration.
231	Uni-Dragon Mining and Development Corporation	MPSA-272-2008-V	V	Paracale, Camarines Norte	173.9329	Gold, Copper	11/4/2008	11/4/2033	Exploration.
232	Orophil Stonecraft, Inc.	MPSA-273-2008-V	V	Baao, Camarines Sur	141.1418	Perlite	11/26/2008	11/26/2033	Commercial Operation; DMPF for Perlite approved on December 6, 2010.

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233	Holcim Mining and Development Corporation-HMDC (Assignment with Subscription Agreement from Holcim Philippines, Inc.)	MPSA-274-2008-XI (Amended II)	XI	Davao City and Maasim, Sarangani	3,865.9416	Limestone	11/27/2008 Amended On 7/14/2015	11/27/2033	Commercial Operation; DMPF for Limestone and associated minerals approved on October 11, 2013. Exploration on annexed area; For Registration. Expanded by annexing the areas of APSA-00001 07 XI and APSA-021-XII-1 997, covering 339.3021 and 425.1146 hectares, respectively. Re-amended thru Order dated June 15, 2016, annexing 2,459.3712 has. of APSA¬000108-XI.
234	Mineral Treasures Mining Corporation	MPSA-275-2008-III	III	Palauig, Zambales	3,051.4021	Chromite	12/23/2008	12/23/2033	Exploration.
235	Heirs of Baldomero Nevada Sr., Trinidad Nevada & Baldomero Nevada, Jr. as represented by Philex Mining Corporation	MPSA-276-2009-CAR	CAR	Tuba, Benguet	80.6688	Gold, Copper	1/19/2009	1/19/2034	Commercial Operation.
236	Aglubang Mining Corp.	MPSA-277-2009-IVB	IVB	Sablayan, Occidental Mindoro	4,686.0800	Nickel	3/23/2009	3/23/2034	Exploration.
237	Macawiwili Gold Mining and Dev't. Company, Inc.	MPSA-278-2009-CAR	CAR	Itogon, Benguet	809.6265	Gold, Copper	4/8/2009	4/8/2034	Exploration.
238	Vivencio F. Abaño, Jose F. Abaño, Jr., Luis F. Abaño and Ofelia Abaño-Tamayo	MPSA-279-2009-V	V	Bula, Camarines Sur	171.6511	Gypsum	4/8/2009	4/8/2034	Exploration.
239	Greenstone Resources Corp. (Surviving corporation from merger with Merill Crowe Corporation)	MPSA-280-2009-XIII	XIII	Surigao City and Sison and Tagana-an, Surigao Del Norte	1,481.6600	Gold, Copper	4/21/2009	4/21/2034	Exploration.

ITEM NO.	HOLDER	TENEMENT NO.	Region	LOCATION	AREA (has.)	COMMODITY	DATE APPROVED	DATE OF EXPIRATION	REMARKS
240	Holcim Resources and Development Corporation (Assignment from Holcim Philippines Manufacturing Corporation)	MPSA-281-2009-X (Amended I)	X	Iligan City and Lugait,Misamis Oriental	518.0196	Limestone, Shale	4/18/2009 Amended On 7/14/2015	4/18/2034	Commercial Operation. For Registration. Assignment from Holcim Philippines Manufacturing Corporation approved per Order dated: January 18, 2016. Expanded by annexing the areas of APSA-000141-X covering 84.5956 hectares thru Order dated July 14, 2015.
241	Mineral Treasures Mining Corporation	MPSA-282-2009-III	III	Palauig, Zambales	26.9357	Chromite	6/10/2009	6/10/2034	Exploration.
242	Century Peak Corporation	MPSA-283-2009-XIII (SMR)	XIII	Loreto and Libjo, Dinagat Islands (within Parcel III Surigao Mineral Reservation)	3,188.2566	Nickel	6/19/2009	6/19/2034	Development/ Commercial Operation in the 464 hectares portion of the contract area covered by partial DMPF approved on interim basis on June 16, 2014; and Exploration in the remaining portion of the contract area.
243	Kepha Mining Exploration Company	MPSA-284-2009-XIII (SMR)	XIII	Claver, Surigao del Norte (within Parcel I Surigao Mineral Reservation)	6,980.7500	Nickel	6/19/2009	6/19/2034	Exploration
244	Lebach Mining Corporation	MPSA-285-2009-IVB (Amended)	IVB	Brooke's Point, Palawan	2,573.3300	Nickel	7/22/2009; Amended 11/19/2009	7/22/2034	For registration; Conversion of EP No. 001-2009- IVB to MPSA and consolidation with MPSA-No. 285-2009-IVB.
245	Apo Land and Quarry Corp.	MPSA-286-2009-VII	VII	Naga City, Cebu	129.9617	Limestone	6/19/2009	6/19/2034	Exploration. DMPF under evaluation
246	Apo Land and Quarry Corp.	MPSA-287-2009-VII	VII	Naga City, Cebu	84.1550	Limestone	6/19/2009	6/19/2034	Exploration
247	Geotechniques and Mines, Inc.	MPSA-288-2009-IX	IX	Midsalip, Zamboanga del Sur	592.5877	Iron, Gold	8/5/2009	8/5/2034	Exploration. Operator: MSSON Mining and Exploration Corporation
248	Core Mining Corporation	MPSA-289-2009-XI (Amended I)	XI	Lupon, Davao Oriental	3,884.6978	Copper	8/18/2009	8/18/2034	Exploration. Amended thru the Order dated June 6, 2016, annexing 2,187.5378 has. of APSA-14- 96-XI (SMR)

ITEM NO.	HOLDER	TENEMENT NO.	Region	LOCATION	AREA (has.)	COMMODITY	DATE APPROVED	DATE OF EXPIRATION	REMARKS
249	Vincent Tan Tiong	MPSA-290-2009-VIII	VIII	MacArthur and Javier, Leyte	523.5668	Magnetite	9/28/2009	9/28/2034	Commercial Operation; DMPF for Magnetite approved on 12/6/2010
250	Krominco, Inc.	MPSA-291-2009-XIII (SMR)	VIII	Loreto, Dinagat Islands (within Parcel III Surigao Mineral Reservation)	757.1180	Chromite	9/28/2009	9/28/2034	Commercial Operation
251	Nickelace, Inc. (Assignment from Cambayas Mining Corporation)	MPSA-292-2009-VIII (Amended A)	VIII	Guiuan, Eastern Samar	2,016.2015	Chromite	10/23/2009	10/23/2034	Exploration. Operator: Global Min-Met Resources, Inc. thru the Order dated June 21, 2016 With Order dated May 18, 2016 approving the partial assignment of MPSA No. 292-2009-VIII from Cambayas to Chromiteking, Inc. pursuant to the April 19, 2016 Deed of Assignment executed by the parties. Assignment from Cambayas Mining Corp. approved per Order dated: May 20, 2016.

ITEM NO.	HOLDER	TENEMENT NO.	Region	LOCATION	AREA (has.)	COMMODITY	DATE APPROVED	DATE OF EXPIRATION	REMARKS
252	Chromiteking, Inc	MPSA-292-2009-VIII (Amended B)	VIII	Guiuan, Eastern Samar	1,500.0000	Chromite	10/23/2009	10/23/2034	Development/ Commercial Operation in the 100 - hectare portion of the contract area covered by Partial DMPF, which was approved on interim basis on November 26, 2010; and Exploration in the remaining portion of the contract area. Operator: Techiron Resources, Inc. thru the Order dated December 22, 2015. With Order dated May 18, 2016 approving the partial assignment of MPSA No. 292-2009-VIII from Cambayas to Chromiteking, Inc. pursuant to the April 19, 2016 Deed of Assignment executed by the parties.
253	Holcim Philippines, Inc.	MPSA-293-2009-XI	XI	Mati, Davao Oriental	254.9595	Silica	11/5/2009	11/5/2034	Exploration.
254	Holcim Mining and Development Corporation (Assignment from Holcim Philippines, Inc.)	MPSA-294-2009-III (Amended A)	III	Norzagaray and Dona Remedios Trinidad, Bulacan	928.5568	Limestone	11/5/2009	11/5/2034	Exploration. Assignment From Holcim Philippines Inc. approved per Order dated April 7, 2016.
255	Teresa Marble Corporation (Assignment from Holcim Philippines, Inc.)	MPSA-294-2009-III (Amended B)	III	Norzagaray and Dona Remedios Trinidad, Bulacan	238.5565	Limestone	11/5/2009	11/5/2034	Exploration.
256	Holcim Mining and Development Corporation-HMDC (Assignment with Subscription Agreement from Holcim Philippines, Inc.)	MPSA-295-2009-I (Amended I)	I	Agno, Pangasinan	657.8361	Silica	11/5/2009 Amended On 7/14/2015	11/5/2034	Commercial Operation; Exploration Period on annexed area. For registration. Expanded by annexing the areas of APSA-000062-I and APSA-000063-I covering 82.2393 and 246.6968 hectares, respectively.
257	Gozon Dev't. Corporation	MPSA-296-2009-IVA	IVA	Antipolo City, Rizal	159.1297	Rock Aggregates	11/11/2009	11/11/2034	Commercial Operation.
258	Guo Long Mining orporation	MPSA-297-2009-V	V	Jose Panganiban, Camarines Norte	595.6522	Iron, Gold	11/16/2009	11/11/2034	Exploration.
259	Teresa Marble Corp.	MPSA-298-2009-I II	III	Norzagaray, Bulacan	105.6863	Marbleized Limestone	11/24/2009	11/24/2034	Exploration.

ITEM NO.	HOLDER	TENEMENT NO.	Region	LOCATION	AREA (has.)	COMMODITY	DATE APPROVED	DATE OF EXPIRATION	REMARKS
260	Holcim Mining and Development Corporation (Assignment from Holcim Philippines, Inc.)	MPSA-298-2009-III (Amended B)	III	Norzagaray, Bulacan	287.7557	Marbleized Limestone	11/24/2009	11/24/2034	Exploration. Assignment From Holcim Philippines Inc. approved per Order dated April 7, 2016.
261	Philsaga Mining Corporation	MPSA-299-2009-XIII	XIII	Bunawan and Rosario, Agusan del Sur	2,200.3595	Gold	11/24/2009	11/24/2034	Exploration.
262	Yinlu Bicol Mining Corporation	MPSA-300-2009-V	V	Paracale, Camarines Norte	663.0746	Iron, Gold	11/24/2009	11/24/2034	Exploration.
263	Roldan B. Dalman	MPSA-301-2009-IX	IX	Jose Dalaman, Zamboanga del Nrte	507.4881	Gold	11/26/2009	11/26/2034	Exploration; Operator: TVI Resource Development (Phils.)
264	Rigid Aggregates and Mining Corporation	MPSA-302-2009-I	I	Piddig and Carasi, Ilocos Norte	2,926.0611	Iron, Gold, Copper	11/25/2009	11/25/2034	Exploration.
265	United Philippine and China Mining Corporation	MPSA-303-2009-VIII	VIII	Borongan, Eastern Samar	3,105.9655	Manganese	12/8/2009	12/8/2034	Exploration.
266	Altai Philippines Mining Corporation	MPSA-304-2009-IVB	IVB	San Fernando, Romblon, Sibuyan Island	1,580.8010	Nickel, Iron	12/23/2009	12/23/2034	Exploration.
267	Pargum Consolidated Corporation	MPSA-306-2009-V	V	Paracale, Camarines Norte	476.6808	Gold, Silver	12/23/2009	12/23/2034	Development/ Commercial Operation. DMPF approved dated June 22, 2016.
268	Atlas Consolidated Mining and Development Corporation	MPSA-307-2009-VII	VII	Tolido City and Naga Cebu	1,274.1270	Gold, Copper	12/23/2009	12/23/2034	Exploration. Operator: Carmen Copper Corporation
269	Heirs of Isabelo F. Fonacier	MPSA-308-2009-V	V	Jose Panganiban, Camarines Norte	153.7478	Gold, Iron	12/18/2009	12/18/2034	For registration.
270	Dayap Mines, Inc.	MPSA-309-2009-IVB	IVB	Mamburao, Occidental Mindoro	1,582.3070	Iron	12/23/2009	12/23/2034	Exploration.
271	ASIA ALSTRON Mining and Dev't Corp. (Assignment from Lamberto N. Lim)	MPSA-31 0-2010-XIII	XIII	Santiago and Tubay, Agusan del Norte	331.4600	Gold, Copper, Silver	1/18/2010	1/18/2035	Exploration. Assignment from Lamberto N. Lim approved per Order dated August 8, 2014.
272	PHIL ALSTRON Mining Corp. (Assignment from Crisnorman S. Linconada)	MPSA-31 1-2010-XIII	XIII	Santiago and Tubay, Agusan del Norte	304.9600	Gold, Copper, Silver	1/8/2010	1/8/2035	Exploration. Assignment from Crisnorman S. Linconada approved per Order dated August 8, 2014.
273	Peng Cheng Metallic Resources Corporation	MPSA-312-2010-IX	IX	Siayan, Zamboanga del Norte Duangan and Binabag,	1,134.0000	Gold, Copper, Silver	1/25/2010	1/25/2035	Exploration.
274	Jorge P. Tan, Jr.	MPSA-31 3-2010-VIII	VIII	Isabel, Leyte	80.0000	Rock Phosphate	2/8/2010	2/8/2035	Exploration.
275	Solid Earth Development Corporation	MPSA-314-2010-VII	VII	Pinamumgahan, Cebu	84.1453	Silica	2/10/2010	2/10/2035	Exploration.

ITEM NO.	HOLDER	TENEMENT NO.	Region	LOCATION	AREA (has.)	COMMODITY	DATE APPROVED	DATE OF EXPIRATION	REMARKS
276	Mina Tierra Gracia, Inc.	MPSA-315-2010-III	III	Iba and Botolan, Zambales	5,081.6408	Nickel	2/10/2010	2/10/2035	Exploration.
277	Westchinamin Corporation (Assignment from Ramon G. Perlas)	MPSA-316-2010-III (Amended I)	III	Sta. Cruz, Zambales	3,336.7407	Chromite	2/10/2010	2/10/2035	Commercial Operation. Amended thru Order dated May 23, 2016, annexing 1,236.1226 has. of EXPA-000046-III; 577.0525 has. of EXPA000127-III; 1,154.7714 has. of EXPA-000099-III and; 82.5411 has of EXPA-000188-III. DMPF approved dated June 22, 2016. Operator: Hyuma Mining Company, Inc.
278	Edgar L. Lim	MPSA-317-2010-VIII	VIII	MacArthur, La Paz and Mayorga, Leyte	776.8847	Manganese	2/10/2010	2/10/2035	Exploration. Operator: Nicua Corporation
279	Apo Land and Quarry Corporation	MPSA-318-2010-VII	VII	Carcar, Cebu	505.0642	Limestone	2/10/2010	2/10/2035	Not yet released/ registered; Contract not signed by proponent.
280	San Dominico Minerals and Industrial Corporation	MPSA-319-2010-VI	VI	Kabankalan, Negros Occidental	842.2394	Manganese	2/10/2010	2/10/2035	Exploration.
281	Oro-East Mining Company, Inc.	MPSA-320-2010-XI	XII	Tarragona and Manay, Davao Oriental	7,798.2387	Gold, Copper, Silver	2/10/2010	2/10/2035	Exploration.
282	South Davao Development Co., Inc.	MPSA-321-2010-XII	XII	Tampakan and Columbio, South Cotabato and Sultan Kudarat	3,227.9214	Gold, Copper	2/11/2010	2/11/2035	Exploration.
283	North Dinagat Mineral Resources Corporation	Apo Land and Quarry Corporation	X	Claver, Surigao del Norte and Carrascal, Surigao del Sur	1,352.3857	Nickel	2/11/2010	2/11/2035	Exploration.
284	Solid Earth Development Corporation	MPSA-323-2010-VII	VII	Pinamungahan, Cebu	1,257.1831	Silica	2/26/2010	2/26/2035	Exploration.
285	Apo Land and Quarry Corporation	MPSA-324-2010-VII	VII	Carcar, Cebu	420.9131	Limestone	2/23/2010	2/23/2035	Not yet released/ registered; Contract not signed by proponent.
286	Apo Land and Quarry Corporation	MPSA-325-2010-VII	VII	Naga City, Cebu	140.2452	Greywacke	2/23/2010	2/23/2035	Not yet released/ registered; Contract not signed by proponent.
287	Far East Cement Corporation	MPSA-326-2010-VI	VI	Buruanga, Aklan and Libertad, Antique	1,458.9141	Limestone	2/23/2010	2/23/2035	Exploration.
288	Peblea Q. Alfaro	MPSA-327-2010-VII	VII	Busay and Kalunasan, Cebu City	336.5242	Diorite	2/26/2010	2/26/2035	Exploration.

ITEM NO.	HOLDER	TENEMENT NO.	Region	LOCATION	AREA (has.)	COMMODITY	DATE APPROVED	DATE OF EXPIRATION	REMARKS
289	Aam-Phil Natural Resources Exploration and Development Corporation	MPSA-328-201 0-XIII (SMR)	XIII	Basilisa and San Jose, Dinagat Islands (Parcel II of Surigao Mineral Reservation)	1,680.8106	Nickel	3/9/2010	3/9/2035	Exploration.
290	Filminera Resources Corp.	MPSA-329-2010-V	V	Aroroy, Masbate	584.2034	Gold	3/23/2010	3/23/2035	Exploration.
291	Solid Earth Development Corporation	MPSA-330-2010-VII	VII	Naga and San Fernando, Cebu	1,683.0581	Limestone	4/30/2010	4/30/2035	Exploration.
292	Manganese Mineral Belt Mining Dev't. Corporation	MPSA-331-201 0-VIII	VIII	Catbalogan City and Jiabong and Motiong, Samar	2,033.8490	Manganese	5/5/2010	5/5/2035	Exploration.
293	Napoleon R. Navato	MPSA-332-2010-I	I	Bugallon, Pangasinan	822.9022	Silica	5/13/2010	5/13/2035	Exploration.
294	Maharlika Dragon Mining Corporation	MPSA-333-2010-IX	IX	Polanco, Sergio Osmena and kalawit, Zamboanga del Norte and Ipil, Zamboanga Sibugay	7,868.6651	Chromite	5/14/2010	5/14/2035	Exploration.
295	East Environ, Incorporated	MPSA-334-2010-V	V	Baao, Camarines Sur	62.1904	Perlite	5/27/2010	5/27/2035	Exploration.
296	Apo Land and Quarry Corporation	MPSA-335-2010-VII	VII	Naga and San Fernando, Cebu	170.9886	Limestone	5/31/2010	5/31/2035	Exploration.
297	Napnapan Mineral Resources, Inc.	MPSA-336-2010-XI	XI	Pantukan, Compostela Valley	4,920.3209	Gold	6/8/2010	6/8/2035	Exploration.
298	Peniel Resources Mining Corporation	MPSA-337-2010-II-OMR	II	Offshore areas of Sanchez Mira, Pamplona, Abulug, Ballesteros, Aparri, Buguey and Gonzaga, Cagayan	14,860.0000	Magnetite	6/9/2010	6/9/2035	Exploration.
299	JDVC Resources Corporation	MPSA-338-2010-II OMR (Amended A)	II	Offshore areas of Sanchez Mira, Pamplona, Abulug, Ballesteros, Aparri, Buguey and Gonzaga, Cagayan	11,840.0000	Magnetite	6/9/2010	6/9/2035	Exploration. With Order dated May 20, 2016 approving the partial assignment of MPSA No. 338-2010-II-OMR from JDVC Resources Corporation to Sanlorenzo Mines, Inc. pursuant to the May 2, 2016 Deed of Assignment executed by the parties. Partial DMPF approved dated June 27, 2016.

ITEM NO.	HOLDER	TENEMENT NO.	Region	LOCATION	AREA (has.)	COMMODITY	DATE APPROVED	DATE OF EXPIRATION	REMARKS
300	Sanlorenzo Mines, Inc.	MPSA-338-201 0-I I OMR (Amended B)	II	Offshore areas of Sanchez Mira, Pamplona, Abulug, Ballesteros, Aparri, Buguey and Gonzaga, Cagayan	2,400.0000	Magnetite	6/9/2010	6/9/2035	Exploration. With Order dated May 20, 2016 approving the partial assignment of MPSA No. 338-2010-II-OMR from JDVC Resources Corporation to Sanlorenzo Mines, Inc. pursuant to the May 2, 2016 Deed of Assignment executed by the parties.
301	T & T Resources and Mining Corporation	MPSA-339-2010-II-OMR	II	Offshore areas of Sanchez Mira, Pamplona, Abulug, Ballesteros, Aparri, Buguey and Gonzaga, Cagayan	14,710.0000	Magnetite	6/9/2010	6/9/2035	Exploration
302	J & M Resources and Mining Corporation	MPSA-340-2010-II-OMR	II	Offshore areas of Abulug, Ballesteros, Aparri, Buguey and Gonzaga, Cagayan	9,854.0000	Magnetite	6/9/2010	6/9/2035	Exploration
303	Aglubang Mining Corp.	MPSA-341-2010-IVB	IVB	Victoria, Oriental Mindoro	863.9107	Nickel	6/9/2010	6/9/2035	Exploration.
304	Alagag Mining Corporation	MPSA-342-2010-IVB	IVB	Sablayan, Occidental Mindoro	3,474.7438	Nickel	6/9/2010	6/9/2035	Exploration.
305	Das-agan Mining Corporation	MPSA-343-2010-XIII	XIII	Lingig and Barobo, Surigao del Sur	3,809.5449	Gold, Copper	6/9/2010	6/9/2035	Exploration. Operator: Phsamed Mining Corporation
306	Philex Gold Philippines, Inc.; and Rosario Mining Development Company, Rosario Consolidated Mining Corporation and Sta. Irene Mining Corporation as Represented by Philex Gold Philippines, Inc.	MPSA-344-201 0-XIII	XIII	Lianga and Barobo, Surigao del Sur	6,207.6210	Gold	6/9/2010	6/9/2035	Exploration. Operator: Philsaga Mining Corporation
307	Rapid City and Development Corporation	MPSA-345-2010-IVA	IVA	Teresa, Morong, Binangonan and Angono, Rizal	863.9668	Silica	6/9/2010	6/9/2035	Exploration.
308	V.I.L. Mines, Inc.	MPSA-346-2010-IVA	IVA	Tagkawayan, Quezon; and Labo and Sta. Elena, Camarines Norte	11,126.3576	Nickel	6/25/2010	6/25/2035	Exploration.
309	Roxanna S. Go	MPSA-347-2010-IVA	IVA	Teresa and Morong,					
Rizal	114.5206	Silica	6/25/2010	6/25/2035	Exploration.				
310	Solid Earth Development Corporation	MPSA-348-2010-VII	VII	San Fernando, Cebu	496.5760	Limestone	6/25/2010	6/25/2035	Exploration.

ITEM NO.	HOLDER	TENEMENT NO.	Region	LOCATION	AREA (has.)	COMMODITY	DATE APPROVED	DATE OF EXPIRATION	REMARKS
311	Czarstone Mining Corporation	MPSA-349-2010-IX	IX	Midsalip, Zamboanga del Sur; and Siayan, Zamboanga del Norte	2,634.8967	Iron, Gold, Silver	6/28/2010	6/28/2035	Exploration.
312	Hard Rock Mineral Trading, Inc.	MPSA-350-2010-XII	XII	Kiamba, Sarangani	8,331.5119	Iron, Gold, Silver	6/29/2010	6/29/2035	Exploration. Operator: Kiamba Mining Corporation
313	Mt. Sinai Mining Exploration and Development Corporation	MPSA-351-2011-VIII	VIII	Homonhon Island, Guiuan, Eastern Samar	510.1600	Gold, Copper	2/18/2011	2/18/2036	Development/ Commercial Operation in the 40 - hectare portion of the contract area covered by Partial DMPF for Chromite approved on interim basis on November 29, 2011; Exploration in the remaining portion of the contract area.

Annex I **Date of Application of Selected MPSAs**

COMPANY	MPSA NO.	DATE OF APPLICATION	REMARKS
AAM-PHIL Natural Resources Exploration and Development Corporation	328-201 0-XIII (SMR)	3 April 2002	
Adnama Mining Resources, Inc.	259-2007-XIII (SMR) (Amended II)	15 December 1995	
Apex Mining Co., Inc.	225-2005-XI	9 September 2003 (APSA 242-XI)	
		23 August 2004 (APSA 244-XI)	
		6 October 2005 (Consolidation of APSA-242-XI and PSA-244-XI)	
Apex Mining Co., Inc.	234-2007-XI	14 July 2005	
BenguetCorp. Nickel Mines, Inc.	226-2005-III	3 July 1992	
Cagdianao Mining Corporation	078-97-XIII	29 September 1995	An Operator of MPSA No. 078-97-XIII granted to East Coast Mineral Resources Co., Inc.
Carmen Copper Corporation	307-2009-VII	14 August 1995	An Operator of MPSA No. 307-2009-VII granted to Atlas Consolidated Mining and Development Corporation
Carrascal Nickel Corporation	243-2007-XIII SMR	8 February 2006	An Operator of MPSA No. 243-2007-XIII granted to CTP Construction and Mining Corporation
Filminera Resources Corporation	085-97-V	16 July 1991	
	255-2007-V	16 July 1991	
	256-2007-V	16 July 1991	
	329-2010-V	5 August 2004	
Greenstone Resources Corp.	184-2002-XIII	12 September 1997	
	280-2009-XIII	12 September 1997	
Hinatuan Mining Corporation	012-92-VIII	16 May 1991	
	246-2007-XIII SMR	12 April 1994	
Johson Gold Mining Corporation	139-99-V	30 January 1996	
Krominco Inc.	291-2009-XIII SMR	23 April 2008	
Lepanto Consolidated Mining Company and Far Southeast Gold Resources Inc.	001-90-CAR	Still to be determined	
Lepanto Consolidated Mining Company	151-00-CAR	8 February 1996	
Leyte Iron Sand Corporation	EXPA-000135-VIII	13 September 2010	A permittee of an Exploration Permit
LNL Archipelago Minerals Inc.	268-2008-III	10 September 1997	An Operator of MPSA No. 268-2008-III granted to Filipinas Mining Corporation
Marcventures Mining and Development Corporation	016-93-XIII	Still to be determined	
OceanaGold (Philippines) Inc.	FTAA No. 001	11 February 1992	
Ore Asia Mining and Development Corporation	APSA-000410-III	16 November 2012	This is still an application for MPSA
Pacific Nickel Phils., Inc.	027-97-XIII	Still to be determined	
Philex Mining Corporation	148-99-XIII	12 May 1993	
	156-00-CAR	19 June 1992	
	157-00-CAR	27 January 1992	
Heirs of Baldomero Nevada, Sr., Trinidad Nevada and Baldomero Nevada, Jr. represented by Philex Mining Corporation	276-2009-CAR	14 July 2006	
Philsaga Mining Corporation	299-2009-XIII	28 July 1997	
	262-2008-XIII	11 June 2003	
Platinum Group Metals Corporation	007-92-X	Still to be determined	An Operator of MPSA No. 007-92-X granted to Surigao Integrated Resources Corporation
Geogen Corporation (Assignment from: Platinum Group Metals Corporation)	258-2007-II	20 November 1996	

COMPANY	MPSA NO.	DATE OF APPLICATION	REMARKS
Ungay-Malobago Mines Inc. and Rapu-Rapu Minerals, Inc.	163-00-V	6 March 1996	
Rio Tuba Nickel Mining Corporation	114-98-IV	24 July 1995	
Rio Tuba Nickel Mining Corporation	213-2005-IVB	17 October 2000	
Shuley Mines Inc.		Still to be determined	Previous Operator of MPSA No. 072-97-XIII granted to PNPI
Sinosteel Phils. H. Y. Mining Corporation (Assignment from JLB Enterprises Inc.	002-90-XIII	11 July 1989	
SR Metals, Inc.	261-2008-XIII (Amended)	31 July 1997	
SR Metals, Inc.	305-2009-XIII	6 December 1999	Now consolidated with MPSA No. 261-2008-XIII (Amended)
Taganito Mining Corporation	266-2008-XIII (SMR), as amended	15 September 1997	
TVI Resources Development Philippines, Inc. (Assignment from Ramon B. Bosque/ Benguet Corp.)	054-96-IX	10 April 1992	
TVI Resources Development Philippines, Inc. (Assignment from Zamboanga Mineral Corp.)	086-97-IX	23 December 1993	
Ungay-Malobago Mines Inc. and TVI Resources Development Philippines, Inc.	122-98-V	6 March 1996	
Luvimin Cebu Mining Corp. and TVI Resources Development Philippines, Inc.	123-98-VIII	13 September 1994	

	Area	Contract Area	Corner	Latitude	Longitude
1. LIP-MINES INCORPORATED	Municipality of Ragay, Lupi, and Sipocot, Province of Camarines Sur	8,141.7384 hectares	1	13° 43' 00"	122° 50' 30"
			2	13° 44' 00"	122° 50' 30"
			3	13° 48' 00"	122° 47' 00"
			4	13° 47' 30"	122° 47' 00"
			5	13° 47' 30"	122° 46' 00"
			6	13° 47' 00"	122° 46' 00"
			7	13° 48' 00"	122° 46' 00"
			8	13° 48' 00"	122° 50' 30"
			9	13° 47' 00"	122° 50' 30"
			10	13° 47' 00"	122° 46' 00"
			11	13° 47' 30"	122° 46' 00"
			12	13° 47' 30"	122° 54' 00"
			13	13° 47' 00"	122° 54' 00"
			14	13° 47' 00"	122° 54' 30"
			15	13° 44' 00"	122° 54' 30"
			16	13° 44' 00"	122° 54' 00"
			17	13° 43' 00"	122° 54' 00"
2. ALCORN PETROLEUM AND MINERALS CORPORATION	Municipalities of Merida and Isabel, Leyte	3,564 hectares	1	10° 54' 30"	124°27'00"
			2	10° 54' 30"	124°28'00"
			3	10° 55' 00"	124°28'00"
			4	10° 55' 00"	124°32'00"
			5	10° 54' 00"	124°32'00"
			6	10° 53' 30"	124°31'30"
			7	10° 52' 30"	124°31'30"
			8	10° 52' 30"	124°30'30"
			9	10° 52' 00"	124°30'00"
			10	10° 52' 30"	124°30'00"
			11	10° 52' 30"	124°28'00"
			12	10° 53' 30"	124°28'00"
			13	10° 53' 30"	124°28'30"
			14	10° 53' 00"	124°28'30"
			15	10° 53' 00"	124°28'00"
			16	10° 54' 00"	124°27'00"
			17	10° 58' 30"	124°28'30"
			18	10° 58' 30"	124°27'30"
			19	10° 57' 00"	124°27'30"
			20	10° 57' 00"	124°28'30"
3. MARIVELEZ AGGREGATES BASE & DEVELOPMENT CORPORATION					
4. MARBLE MININGS EXPLORATION CORPORATION	Bebac, Espiritu, Nueva Era, Pinili, Ilocos Norte	1,284.5077 hectares			

5. HARD ROCK MINERAL TRADING, INC.	Kiamba, Sarangani Province	8,331.5119 hectares	1	6° 00' 00.00"	124° 38' 00.00"
			2	6° 01' 30.00"	124° 38'
			3	6° 01' 30.00"	124° 37'
			4	6° 02' 30.00"	124° 37'
			5	6° 02' 30.00"	124° 45'
			6	6° 58' 30.00"	124° 45'
			7	6° 58' 30.00"	124° 41'
			8	6° 59' 30.00"	124° 41'
			9	6° 59' 30.00"	124° 40'
			10	6° 00' 00.00"	124° 40'
6. NORTH DINAGAT MINERAL RESOURCES CORPORATION	Claver, Surigao del Norte and Carrascal, Surigao del Sur	2320.0881 hectares	1	9° 21' 30.00"	125° 50' 15.00"
			2	9° 27' 00.00"	125° 50'
			3	9° 27' 00.00"	125° 51'
			4	9° 21' 30.00"	125° 51'
7. SR METALS, INC.	Tubay, Agusan del Norte	506.41 hectares			
Parcel 1			1	9° 12' 30"	125° 31' 30"
			2	9° 13' 00"	125° 31' 30"
			3	9° 13' 00"	125° 32' 00"
			4	9° 13' 30"	125° 32' 00"
			5	9° 13' 30"	125° 33' 00"
			6	9° 13' 00"	125° 33' 00"
			7	9° 13' 00"	125° 32' 00"
			8	9° 12' 30"	125° 32' 00"
Parcel 2			1	9° 11' 00"	125° 32' 00"
			2	9° 12' 00"	125° 32' 00"
			3	9° 12' 00"	125° 32' 30"
			4	9° 11' 30"	125° 32' 30"
			5	9° 11' 30"	125° 33' 00"
			6	9° 11' 00"	125° 33' 00"
8. UNITED PHILIPPINE AND CHINA MINING CORPORATION	Borongan, Eastern Samar	3,105.9655 hectares	1	11° 35' 00.00"	125° 22' 00.00"
			2	11° 36'	125° 22'
			3	11° 36'	125° 22'
			4	11° 36'	125° 22'
			5	11° 36'	125° 23'
			6	11° 36'	125° 23'
			7	11° 36'	125° 23'
			8	11° 37'	125° 22'
			9	11° 36'	125° 23'
			10	11° 36'	125° 25'
			11	11° 35'	125° 25'
9. ALTAI PHILIPPINES MINING CORPORATION	San Fernando, Romblon, Sibuyan Island	1,580.8010 hectares			
Parcel 1		1,140.7780	1	12° 25'	122° 31'
			2	12° 24'	122° 31'

			3	12° 24'	122° 32'
			4	12° 23'	122° 32'
			5	12° 23'	122° 33'
			6	12° 23'	122° 33'
			7	12° 22'	122° 33'
			8	12° 22'	122° 32'
			9	12° 22'	122° 32'
			10	12° 22'	122° 30'
			11	12° 23'	122° 30'
			12	12° 23'	122° 30'
			13	12° 23'	122° 30'
			14	12° 23'	122° 31'
			15	12° 25'	122° 31'
Parcel 2		440.0220	1	12° 22'	122° 33'
			2	12° 22'	122° 34'
			3	12° 21'	122° 34'
			4	12° 20'	122° 34'
			5	12° 20'	122° 33'
			6	12° 21'	122° 33'
			7	12° 21'	122° 33'
10. DAYAPMINES, INC.	Mamburao, Occidental Mindoro	1,582.3071 hectares	1	13° 18' 00.00"	120° 50' 00.00"
			2	13° 18'	120° 49'
			3	13° 18'	120° 49'
			4	13° 17'	120° 49'
			5	13° 17'	120° 49'
			6	13° 17'	120° 50'
			7	13° 17'	120° 50'
			8	13° 17'	120° 49'
			9	13° 18'	120° 49'
			10	13° 18'	120° 49'
			11	13° 17'	120° 49'
			12	13° 17'	120° 48'
			13	13° 17'	120° 48'
			14	13° 17'	120° 49'
			15	13° 18'	120° 49'
			16	13° 18'	120° 49'
			17	13° 17'	120° 48'
			18	13° 18'	120° 48'
			19	13° 18'	120° 48'
			20	13° 18'	120° 48'
			21	13° 18'	120° 50'
			22	13° 18'	120° 50'
			23	13° 18'	120° 50'
11. PARGUM CONSOLIDATED CORPORATION	Municipality of Paracale, Province of Camarines Norte	476.6808 hectares			
Parcel 1		243.6436	1	14° 18'	122° 43'
			2	14° 18'	122° 43'
			3	14° 18'	122° 43'
			4	14° 18'	122° 43'
			5	14° 18'	122° 43'

			6	14° 18'	122° 43'
			7	14° 18'	122° 43'
			8	14° 18'	122° 43'
			9	14° 18'	122° 43'
			10	14° 18'	122° 43'
			11	14° 17'	122° 43'
			12	14° 17'	122° 43'
			13	14° 17'	122° 43'
			14	14° 17'	122° 43'
			15	14° 17'	122° 44'
			16	14° 17'	122° 44'
			17	14° 17'	122° 43'
			18	14° 17'	122° 43'
			19	14° 17'	122° 43'
			20	14° 17'	122° 43'
			21	14° 17'	122° 43'
			22	14° 17'	122° 43'
			23	14° 17'	122° 43'
			24	14° 17'	122° 43'
			25	14° 17'	122° 43'
			26	14° 17'	122° 43'
			27	14° 17'	122° 43'
			28	14° 17'	122° 43'
			29	14° 17'	122° 43'
			30	14° 17'	122° 43'
			31	14° 17'	122° 43'
			32	14° 17'	122° 42'
			33	14° 17'	122° 42'
			34	14° 17'	122° 43'
			35	14° 17'	122° 43'
			36	14° 18'	122° 43'
			37	14° 17'	122° 43'
			38	14° 18'	122° 43'
			39	14° 18'	122° 43'
			40	14° 18'	122° 43'
			41	14° 18'	122° 43'
			42	14° 18'	122° 43'
			43	14° 18'	122° 43'
			44	14° 18'	122° 43'
			45	14° 18'	122° 43'
			46	14° 18'	122° 43'
			47	14° 18'	122° 43'
			48	14° 18'	122° 43'
Parcel 2		233.0372	1	14° 18'	122° 44'
			2	14° 18'	122° 44'
			3	14° 18'	122° 44'
			4	14° 18'	122° 44'
			5	14° 18'	122° 44'
			6	14° 18'	122° 44'
			7	14° 18'	122° 44'
			8	14° 18'	122° 44'
			9	14° 18'	122° 44'
			10	14° 18'	122° 45'
			11	14° 18'	122° 45'

			12	14° 18'	122° 45'
			13	14° 18'	122° 45'
			14	14° 18'	122° 45'
			15	14° 18'	122° 45'
			16	14° 18'	122° 45'
			17	14° 18'	122° 44'
			18	14° 18'	122° 44'
			19	14° 18'	122° 44'
			20	14° 18'	122° 44'
			21	14° 18'	122° 44'
			22	14° 18'	122° 44'
			23	14° 18'	122° 44'
			24	14° 18'	122° 44'
			25	14° 18'	122° 44'
			26	14° 18'	122° 44'
			27	14° 18'	122° 44'
12. PENG CHENG METALLIC RESOURCES CORPORATION	Municipalities of Siayan and Bayog, Provinces of Zamboanga del Norte and Zamboanga del Sur	1,134.00 hectares			
13. SOLID EARTH DEVELOPMENT CORPORATION	Duangan and Binabag, Pinamungahan, Cebu	84.1453 hectares	1	10° 15' 30.00"	123° 37' 30.00"
			2	10° 16'	123° 37'
			3	10° 16'	123° 38'
			4	10° 15'	123° 38'
14. MINA TIERRA GRACIA, INC.	Iba and Botolan, Zambales	5,081.8408 hectares	1	15° 20' 00.00"	120° 03' 00.00"
			2	15° 20'	120° 02'
			3	15° 20'	120° 03'
			4	15° 20'	120° 03'
			5	15° 20'	120° 02'
			6	15° 20'	120° 02'
			7	15° 20'	120° 02'
			8	15° 20'	120° 02'
			9	15° 20'	120° 03'
			10	15° 20'	120° 03'
			11	15° 20'	120° 03'
			12	15° 20'	120° 03'
			13	15° 20'	120° 03'
			14	15° 20'	120° 03'
			15	15° 20'	120° 03'
			16	15° 20'	120° 04'
			17	15° 20'	120° 04'
			18	15° 20'	120° 04'
			19	15° 20'	120° 03'
			20	15° 20'	120° 03'
			21	15° 20'	120° 04'
			22	15° 20'	120° 04'
			23	15° 20'	120° 04'
			24	15° 20'	120° 04'
			25	15° 20'	120° 03'

			26	15° 20'	121° 03'
			27	15° 20'	121° 04'
			28	15° 20'	121° 04'
			29	15° 20'	121° 04'
			30	15° 20'	121° 03'
			31	15° 20'	121° 03'
			32	15° 20'	121° 03'
			33	15° 20'	121° 03'
			34	15° 20'	121° 03'
			35	15° 20'	121° 03'
			36	15° 20'	121° 03'
			37	15° 20'	121° 03'
			38	15° 20'	121° 02'
			39	15° 20'	121° 02'
			40	15° 20'	121° 02'
			41	15° 21'	121° 02'
			42	15° 21'	121° 02'
			43	15° 21'	121° 01'
			44	15° 21'	121° 01'
			45	15° 23'	121° 01'
			46	15° 23'	121° 02'
			47	15° 23'	121° 02'
			48	15° 23'	121° 02'
			49	15° 23'	121° 02'
			50	15° 23'	121° 02'
			51	15° 23'	121° 02'
			52	15° 22'	121° 02'
			53	15° 22'	121° 02'
			54	15° 22'	121° 03'
			55	15° 22'	121° 03'
			56	15° 22'	121° 05'
			57	15° 21'	121° 06'
			58	15° 21'	121° 06'
			59	15° 20'	121° 06'
			60	15° 20'	121° 07'
			61	15° 21'	121° 07'
			62	15° 21'	121° 07'
			63	15° 20'	121° 07'
			64	15° 19'	121° 06'
			65	15° 19'	121° 06'
			66	15° 19'	121° 06'
			67	15° 19'	121° 05'
			68	15° 18'	121° 05'
			69	15° 18'	121° 04'
			70	15° 18'	121° 04'
			71	15° 18'	121° 04'
			72	15° 19'	121° 04'
15. SAN DOMINICO MINERALS AND INDUSTRIAL CORPORATION	Kabankalan, Negros Occidental	842.2304 hectares	1	09° 55' 00.00"	122° 45' 00.00"
			2	09° 55'	122° 44'
			3	09° 56'	122° 44'
			4	09° 56'	122° 45'

			5	09° 55'	122° 45'
			6	09° 55'	122° 46'
			7	09° 54'	122° 46'
			8	09° 54'	122° 45'
16. ORO-EAST MINING COMPANY, INC.	Municipalities of Tarragona and Manay, Davao Oriental	7,798.2387 hectares			
Parcel 1		3,054.3987	1	07° 01'	126° 08'
			2	07° 05'	126° 08'
			3	07° 05'	126° 09'
			4	07° 04'	126° 09'
			5	07° 04'	126° 11'
			6	07° 02'	126° 11'
			7	07° 02'	126° 10'
			8	07° 01'	126° 10'
			9	07° 01'	126° 10'
			10	07° 01'	126° 10'
			11	07° 01'	126° 09'
			12	07° 01'	126° 09'
			13	07° 01'	126° 08'
			14	07° 01'	126° 08'
Parcel 2		4,743.8380	1	07° 02'	126° 17'
			2	07° 08'	126° 17'
			3	07° 08'	126° 17'
			4	07° 08'	126° 17'
			5	07° 08'	126° 17'
			6	07° 08'	126° 17'
			7	07° 08'	126° 17'
			8	07° 07'	126° 17'
			9	07° 07'	126° 17'
			10	07° 07'	126° 17'
			11	07° 07'	126° 17'
			12	07° 07'	126° 17'
			13	07° 07'	126° 17'
			14	07° 07'	126° 17'
			15	07° 07'	126° 17'
			16	07° 07'	126° 17'
			17	07° 07'	126° 18'
			18	07° 07'	126° 18'
			19	07° 07'	126° 18'
			20	07° 08'	126° 18'
			21	07° 08'	126° 19'
			22	07° 02'	126° 19'
17. SOUTH DAVAO DEVELOPMENT CO., INC.	Municipalities of Tampakan and Columbio, Provinces of South Cotabato and Sultan Kudarat	3,227.8214 hectares	1	06° 29' 30.00"	125° 02' 00.00"
			2	06° 30'	125° 02'
			3	06° 30'	125° 01'
			4	06° 31'	125° 01'
			5	06° 31'	125° 00'
			6	06° 32'	125° 00'
			7	06° 32'	125° 01'

			8	06° 31'	125° 01'
			9	06° 31'	125° 02'
			10	06° 32'	125° 02'
			11	06° 32'	125° 03'
			12	06° 31'	125° 03'
			13	06° 31'	125° 05'
			14	06° 32'	125° 05'
			15	06° 32'	125° 05'
			16	06° 31'	125° 05'
			17	06° 31'	125° 06'
			18	06° 29'	125° 06'
			19	06° 29'	125° 05'
			20	06° 30'	125° 05'
			21	06° 30'	125° 04'
			22	06° 31'	125° 04'
			23	06° 31'	125° 04'
			24	06° 30'	125° 04'
			25	06° 30'	125° 03'
			26	06° 29'	125° 03'

	Area	Contract Area	Corner	Latitude	Longitude
1. ISLAND QUARRY AND AGGREGATES CORPORATION	Brgy. Pantoy, Municipality of Antipolo, Province of Rizal, Island of Luzon	70.980 hectares	1	14°-36'-48.80"	121°-12'-52"
			2	14°-36'-50.10"	121°-12'-52"
			3	14°-36'-50.10"	121°-13'-12"
			4	14°-36'-47.70"	121°-13'-17.60"
			5	14°-36'-45.80"	121°-13'-13.60"
			6	14°-36'-35.20"	121°-13'-18.40"
			7	14°-36'-33.50"	121°-13'-27.80"
			8	14°-36'-28.30"	121°-13'-27.80"
			9	14°-36'-25.80"	121°-13'-30"
			10	14°-36'-01.70"	121°-13'-30"
			11	14°-36'-01.70"	121°-13'-38.40"
			12	14°-35'-51.28"	121°-13'-38.40"
			13	14°-35'-47.80"	121°-13'-30"
			14	14°-36'-01.70"	121°-13'-22.95"
			15	14°-36'-28"	121°-13'-18.80"
			16	14°-36'-28"	121°-13'-08.19"
			17	14°-36'-48.80"	121°-13'-08.19"
2. JOSE SOBERANO III	Guimbaanian, Sibago & Duangan, Pinamungahan Cebu	324 hectares	1	10°15'00"	123°38'00"
			2	10°16'00"	123°38'00"
			3	10°16'00"	123°39'00"
			4	10°15'00"	123°39'00"
3. ROCK AND ORE INDUSTRIES, INC.	Sta. Ignacia, Tarlac	2,187 hectares	1	15-36-30	120-27-00
			2	15-35-30	120-27-00
			3	15-35-30	120-28-00
			4	15-35-00	120-28-00
			5	15-35-00	120-28-30
			6	15-34-00	120-28-30
			7	15-34-00	120-30-00
			8	15-33-30	120-30-00
			9	15-33-30	120-29-30
			10	15-33-00	120-29-30
			11	15-33-00	120-27-00
			12	15-34-00	120-27-00
			13	15-34-00	120-28-30
			14	15-35-00	120-28-30
			15	15-35-00	120-28-00
			16	15-35-30	120-28-00
			17	15-35-30	120-25-30
			18	15-36-00	120-25-30
			19	15-36-00	120-28-30

			20	15-36-30	120-28-30
4. QUARRY ROCK GROUP, INC.	Sitio Paenaan and San Roque and Barangka, Brgys Pinugay and Cuyambay, Municipalities of Tanay and Baras, Province of Rizal	588.71 hectares			
Area for Operation		23.1932 hectares	1	14°37'13.50	121°16'23.40
			2	14°37'23.32	121°16'23.40
			3	14°37'22.80	121°16'22.82
			4	14°37'25.18	121°16'20.40
			5	14°37'28.80	121°16'18.72
			6	14°37'27.87	121°16'14.70
			7	14°37'30.45	121°16'15.54
			8	14°37'40.40	121°16'22.34
			9	14°37'33.80	121°16'32.20
			10	14°37'30.93	121°16'29.85
			11	14°37'30.00	121°16'30.00
			12	14°37'13.50	121°16'30.00
Area for Exploration		563.5168 hectares	1	14°37'00.00	121°16'00.00
			2	14°38'00.00	121°16'00.00
			3	14°38'00.00	121°16'07.00
			4	14°37'40.40	121°16'22.34
			5	14°37'33.80	121°16'32.20
			6	14°37'30.93	121°16'29.85
			7	14°37'30.00	121°16'30.00
			8	14°37'13.58	121°16'30.00
			9	14°37'13.58	121°16'23.40
			10	14°37'23.32	121°16'23.40
			11	14°37'22.80	121°16'22.34
			12	14°37'25.18	121°16'20'40
			13	14°37'28.80	121°16'18'72
			14	14°37'27.87	121°16'14'70
			15	14°37'30.45	121°16'15'54
			16	14°37'40.40	121°16'22.34
			17	14°38'00.00	121°16'07.00
			18	14°37'00.00	121°17'23.00
			19	14°37'00.00	121°17'34.00
			20	14°37'00.40	121°17'42.00
			21	14°38'00.00	121°17'32.00
			22	14°38'00.00	121°18'00.00
			23	14°38'30.00	121°18'00.00
			24	14°38'30.00	121°19'00.00
			25	14°37'30.00	121°19'00.00
			26	14°37'30.00	121°18'00.00
			27	14°37'00.00	121°18'00.00
			28	14°37'40.40	121°17'34.00
			29	14°37'00.00	121°17'23.00

5. VULCAN INDUSTRIAL AND MINING CORPORATION	Brgy. Manlucahoc, Sipalay Negros Occidental	806.5719 hectares			
6. DAPROS C. PEREZ	Villaba, Leyte	270.6805 hectares	1	11°09'30"	124°25'00"
			2	11°10'30"	124°25'00"
			3	11°10'30"	124°26'00"
			4	11°10'0.16"	124°25'00"
			5	11°10'0.16"	124°25'36.93"
			6	11°09'00"	124°25'36.93"
			7	11°09'00"	124°25'30"
			8	11°09'30"	124°25'30"
7. RIO TUBA NICKEL MINING CORPORATION	Brgy. Rio Tuba, Bataraza, Palawan	990 hectares	1	8° 33' 14.680"	117° 24' 59.550"
			2	8° 33' 24.446"	117° 24' 59.550"
			3	8° 33' 24.446"	117° 24' 49.741"
			4	8° 33' 43.977"	117° 24' 49.741"
			5	8° 33' 43.977"	117° 24' 39.932"
			6	8° 34' 03.508"	117° 24' 39.932"
			7	8° 34' 03.508"	117° 24' 30.123"
			8	8° 34' 13.274"	117° 24' 30.123"
			9	8° 34' 13.274"	117° 24' 39.932"
			10	8° 34' 42.571"	117° 24' 39.932"
			11	8° 34' 42.571"	117° 24' 49.741"
			12	8° 34' 52.337"	117° 24' 49.741"
			13	8° 34' 52.337"	117° 24' 59.550"
			14	8° 35' 02.102"	117° 24' 59.550"
			15	8° 35' 02.102"	117° 24' 20.318"
			16	8° 34' 52.337"	117° 24' 20.318"
			17	8° 34' 52.337"	117° 23' 50.880"
			18	8° 35' 02.102"	117° 23' 50.880"
			19	8° 35' 02.102"	117° 23' 41.067"
			20	8° 35' 31.399"	117° 23' 41.067"
			21	8° 35' 31.399"	117° 23' 01.015"
			22	8° 35' 50.930"	117° 23' 01.815"
			23	8° 35' 50.930"	117° 23' 21.441"
			24	8° 36' 10.461"	117° 23' 21.441"
			25	8° 36' 10.461"	117° 23' 11.628"
			26	8° 36' 20.227"	117° 23' 11.628"
			27	8° 36' 20.227"	117° 23' 01.815"
			28	8° 36' 29.993"	117° 23' 01.815"
			29	8° 36' 29.993"	117° 22' 52.002"
			30	8° 36' 39.759"	117° 22' 52.002"
			31	8° 36' 39.759"	117° 23' 21.441"
			32	8° 36' 29.993"	117° 23' 21.441"
			33	8° 36' 29.993"	117° 23' 31.254"
			34	8° 35' 41.185"	117° 23' 31.254"
			35	8° 35' 41.185"	117° 23' 41.067"
			36	8° 35' 31.399"	117° 24' 39.932"
			37	8° 35' 21.633"	117° 24' 39.932"
			38	8° 35' 21.633"	117° 25' 19.184"
			39	8° 35' 02.102"	117° 25' 19.184"
			40	8° 35' 02.102"	117° 25' 28.997"

			41	8° 34' 52.337"	117° 25' 28.897"
			42	8° 34' 52.337"	117° 25' 38.810"
			43	8° 34' 42.571"	117° 25' 38.810"
			44	8° 34' 42.571"	117° 25' 48.823"
			45	8° 34' 23.040"	117° 25' 48.823"
			46	8° 34' 23.040"	117° 25' 58.436"
			47	8° 33' 53.743"	117° 25' 58.436"
			48	8° 33' 53.743"	117° 25' 48.823"
			49	8° 33' 43.977"	117° 25' 48.823"
			50	8° 33' 43.977"	117° 25' 28.897"
			51	8° 33' 24.446"	117° 25' 28.897"
			52	8° 33' 24.446"	117° 25' 19.184"
			53	8° 33' 14.680"	117° 25' 19.184"
8. INDOPHIL RESOURCES PHIL. INC. on behalf of JERICHO MINING CORPORATION	Brgys. Dalas and Mesalong, Municipality of Labo, Province of Camarines Norte	995.3844 hectares	1	14°08'30"	122°48'00"
			2	14°10'30"	122°48'00"
			3	14°10'30"	122°49'30"
			4	14°08'30"	122°49'30"
9. RAPID CITY REALTY AND DEVELOPMENT CORPORATION	Sitio Galeli, Pantay and Abuyod, Brgy. San Jose, City of Antipolo, Province of Rizal	54.02182 hectares	1	14°35'30"	121°13' 32."9
			2	14°35'35."5	121°13' 33."1
			3	14°35'35."5	121°13' 38."4
			4	14°35'08."2	121°13' 38."4
			5	14°35'27."5	121°13' 30"
			6	14°35'30"	121°13' 30"
			7	14°35'30"	121°13' 58."3
			8	14°35'27."5	121°13' 58."3
			9	14°35'27."5	121°13' 30"
			10	14°35'08."2	121°13' 38."4
			11	14°35'08."2	121°13' 49."7
			12	14°35'30"	121°13' 49."7
10. UNGAY-MALOBAGO MINES, INC. and TVI RESOURCES DEVELOPMENT (PHILS.), INC.	Brgy. PAGcolbon, Municipality of Rapu Rapu, Island of Rapu Rapu, Province of Albay	144.20 hectares			
11. LUVMIN CEBU MINING CORPORATION and TVI RESOURCE DEVELOPMENT (PHILS.), INC.	Brgy. Candayoman, Anilao, San Roque and Fatima, Municipality of Liloan, Island of Panaon, Province of Southern Leyte	453.00 hectares	1	10° - 08' - 00"	125° - 07' - 30"
			1	10° - 08' - 30"	125° - 07' - 30"

			2		
			3		
			4	10° - 08' - 00"	125° - 08' - 30"
			5		
			6		
			7	10° - 08' - 30"	125° - 08' - 00"
			8	10° - 08' - 30"	125° - 08' - 30"
			9	10° - 08' - 30"	125° - 08' - 00"
			10	10° - 08' - 00"	125° - 08' - 00"
			11	10° - 08' - 00"	125° - 08' - 30"
			12	10° - 08' - 30"	125° - 08' - 30"
			13	10° - 08' - 00"	125° - 08' - 30"
			14	10° - 08' - 00"	125° - 07' - 30"
12. TERESA MARBLE CORPORATION	Municipality of Antipolo, Province of Rizal	110.69 hectares			
13. TERESA MARBLE CORPORATION	Municipality of Antipolo, Province of Rizal	57.4142 hectares			
14. GML CORPORATION	Bani and Agno, Pangasinan	1,225.7632 hectares	1	16° 10' 09.76"	119° 45' 30"
			2	16° 10' 30"	119° 45' 30"
			3	16° 11' 00"	119° 45' 38.14"
			4	16° 11' 30"	119° 45' 33.25"
			5	16° 12' 00"	119° 45' 43.02"
			6	16° 12' 00"	119° 47' 30"
			7	16° 10' 00"	119° 47' 30"
			8	16° 10' 00"	119° 46' 30"
			9	16° 10' 09.76"	119° 46' 00"
15. LONG FONG CORPORATION	Municipalities of Gonzaga and Sta. Teresita, Province of Cagayan	2,349 hectares			
Parcel A		1,539 hectares	5	18°14'00"	121°57'30"
			6	18°14'30"	121°57'30"
			7	18°14'30"	121°58'00"
			8	18°14'00"	121°58'00"
			9	18°14'00"	121°58'30"
			10	18°15'30"	121°58'30"
			11	18°15'30"	121°58'00"
			12	18°16'30"	121°58'00"
			13	18°16'30"	121°59'00"
			14	18°15'30"	121°59'00"
			15	18°15'30"	121°59'30"
			16	18°16'00"	121°59'30"
			17	18°14'00"	121°58'30"
			18	18°12'30"	121°58'30"
			19	18°13'30"	121°58'00"
			20	18°13'30"	121°57'00"
			21	18°13'00"	121°57'00"
			22	18°13'00"	121°56'30"

			23	18°12'30"	121°56'30"
Parcel B		810 hectares	1	18°15'00"	122°00'00"
			2	18°18'00"	122°00'00"
			3	18°18'00"	122°00'30"
			4	18°17'00"	122°00'30"
			5	18°17'00"	122°01'00"
			6	18°17'30"	122°01'00"
			7	18°17'30"	122°01'30"
			8	18°15'30"	122°01'30"
			9	18°15'30"	122°01'00"
			10	18°15'00"	122°01'00"
Parcel C		486 hectares	1	18°12'30"	121°56'00"
			2	18°13'30"	121°56'00"
			3	18°13'30"	121°56'30"
			4	18°14'00"	121°56'30"
			8	18°14'00"	121°58'00"
			19	18°13'30"	121°58'00"
			20	18°13'30"	121°57'00"
			21	18°13'00"	121°57'00"
			22	18°13'00"	121°56'30"
			23	18°12'30"	121°56'30"
16. RAPID CITY REALTY AND DEVELOPMENT CORPORATION	Sitio Paenaan and San Roque and Barangka, Brgys Pinugay and Cuyambay, Municipalities of Tanay and Baras, Province of Rizal, Island of Luzon	399.2477 hectares	1	14°38'47.31"	121°17'00"
			2	14°37'00"	121°17'00"
			3	14°37'00"	121°17'25"
			4	14°36'58"	121°17'30"
			5	14°37'00"	121°17'34"
			6	14°37'00"	121°18'00"
			7	14°37'30"	121°18'00"
			8	14°37'30"	121°18'16.30"
			9	14°38'30"	121°18'27.50"
			10	14°38'30"	121°18'56.50"
			11	14°37'07"	121°18'56.50"
			12	14°37'07"	121°18'22.30"
			13	14°38'33.40"	121°18'22.30"
			14	14°38'35.98"	121°18'0.88"
			15	14°38'45.62"	121°18'1.67"
			16	14°38'48.55"	121°17'49.90"
			17	14°38'41.39"	121°17'40.60"
			18	14°38'44.32"	121°17'34.60"
			19	14°38'38.48"	121°17'27.20"
			20	14°38'44.32"	121°17'27.20"
			21	14°38'44.32"	121°17'0.88"
			22	14°38'50.82	121°17'0".21

17. QUARRY VENTURES PHILIPPINES, INC.	Municipality of Sara, Province of Iloilo, and in the Municipalities of Pontevedra and Pres. Roxas, Province of Capiz	8,100 hectares	1	11°20'30"	122° 55' 00"
			2	11°21'30"	122° 55' 00"
			3	11°21'30"	122° 52' 30"
			4	11°25'00"	122° 52' 30"
			5	11°25'00"	122° 58' 00"
			6	11°24'00"	122° 58' 00"
			7	11°24'00"	122° 59' 30"
			8	11°23'30"	122° 59' 30"
			9	11°23'30"	123° 00' 00"
			10	11°20'00"	123° 00' 00"
			11	11°20'00"	122° 57' 00"
			12	11°20'30"	122° 57' 00"
			13	11°20'30"	122° 57' 30"
			14	11°21'00"	122° 57' 30"
			15	11°21'00"	122° 58' 00"
			16	11°22'00"	122° 58' 00"
			17	11°22'00"	122° 59' 00"
			18	11°22'30"	122° 59' 00"
			19	11°22'30"	122° 59' 30"
			20	11°23'30"	122° 59' 30"
			21	11°23'30"	122° 58' 00"
			22	11°23'00"	122° 58' 00"
			23	11°23'00"	122° 57' 00"
			24	11°22'30"	122° 57' 00"
			25	11°22'30"	122° 58' 00"
			26	11°22'00"	122° 58' 00"
			27	11°22'00"	122° 59' 30"
			28	11°20'30"	122° 59' 30"
			1	11°20'30"	122° 55' 00"
18. PHILIPPINE SUNRISE MARBLE, INC.	San Teodoro, Oriental Mindoro	332.8787 hectares	1	13° 19' 30"	120° 58' 30"
			2	13° 21' 30"	120° 58' 30"
			3	13° 21' 30"	121° 00' 00"
			4	13° 19' 30"	121° 00' 00"
19. GRAND CEMENT MANUFACTURING CORPORATION	San Fernando and Naga, Cebu	486 hectares	1	10° 12' 00"	123° 40' 30"
			2	10° 13' 00"	123° 40' 30"
			3	10° 13' 00"	123° 42' 00"
			4	10° 12' 00"	123° 42' 00"

	Area	Contract Area	Corner	Latitude	Longitude
1. EGERTON GOLD PHILIPPINES, INC.	Lobo, Batangas	1,163.6185 hectares	1	13° 40'30"	121° 14'30"
			2	13° 40'30"	121° 15'30"
			3	13° 38'00"	121° 15'30"
			4	13° 38'00"	121° 14'00"
			5	13° 39'00"	121° 14'00"
			6	13° 39'00"	121° 13'30"
			7	13° 39'30"	121° 13'30"
			8	13° 39'30"	121° 14'30"
2. EGERTON GOLD PHILIPPINES, INC.	Lobo, Batangas	1,011.5434 hectares	1	13° 39'30"	121° 18'30"
			2	13° 39'30"	121° 19'30"
			3	13° 39'00"	121° 19'30"
			4	13° 39'00"	121° 20'00"
			5	13° 38'42.5"	121° 20'00"
			6	13° 38'30"	121° 19'49.5"
			7	13° 38'30"	121° 19'00"
			8	13° 38'00"	121° 19'00"
			9	13° 38'00"	121° 18'30"
			10	13° 37'30"	121° 18'30"
			11	13° 37'30"	121° 18'46"
			12	13° 37'24.5"	121° 18'41"
			13	13° 37'00"	121° 18'34"
			14	13° 37'00"	121° 18'16"
			15	13° 36.50"	121° 18'01"
			16	13° 36.30"	121° 17'46.5"
			17	13° 36.30"	121° 17'30"
			18	13° 36'00"	121° 17'30"
			19	13° 36'00"	121° 18'00"
			20	13° 36'30"	121° 18'00"
			21	13° 36'30"	121° 18'30"
3. CONCORDIA R. LLAVE	Jiaborga and Santiago, Agusan del	253.1375 hectares	1	8° 18'30"	125° 37'30"
			2	8° 19'30"	125° 37'30"
			3	8° 19'30"	125° 38'00"
			4	8° 19'00"	125° 38'00"
			5	8° 19'00"	125° 38'30"
			6	8° 18'30"	125° 38'30"
4. BAUXITE RESOURCES, INC.	Gandara, San Jorge and San Juan de Buan, Western	5,519.01 hectares	1	12° 02'30"	124°56'00"
			2	12° 08'00"	124°56'00"
			3	12° 08'00"	124°58'00"
			4	12° 02'30"	124°58'00"
5. ALUMINA MINING PHILIPPINES, INC.	Mofiong, San Juan de Buan and Paranas, Western	8,894.0473 hectares	1	11°52'00"	125°02'00"
			2	11°57'00"	125°02'00"
			3	11°57'00"	125°06'00"

			4	11°52'30"	125°08'00"
6. KING EAGLE EXPLORATION & MINING CORPORATION	Pantukan, Compostela Valley	2,873.00 hectares	1	7°11'00"	126°01'30"
			2	7°13'00"	126°01'30"
			3	7°13'00"	126°02'00"
			4	7°11'00"	126°02'00"
7. ROCK AND ORE INDUSTRIES, INC.	Akle, San Ildefonso, Bulacan	169.3725 hectares			
Parcel 4		29.6000 hectares	1	15°06'15.00"	121°03'45.00"
			2	15°06'19.618"	121°03'45.00"
			3	15°06'21.11"	121°03'43.54"
			4	15°06'22.48"	121°03'44.85
			5	15°06'23.32"	121°03'45.00"
			6	15°06'24.24"	121°03'45.01"
			7	15°06'25.88"	121°03'43.90"
			8	15°06'28.472"	121°03'42.94"
			9	15°06'29.69"	121°03'43.89"
			10	15°06'30.00"	121°03'45.00"
			11	15°06'30.00"	121°04'00.00"
			12	15°06'15.00"	121°04'00.00"
Parcel 5		7.8307 hectares	1	15°06'23.15"	121°04'15.00"
			2	15°06'30.00"	121°04'15.00"
			3	15°06'30.00"	121°04'20.00"
			4	15°06'26.60"	121°04'30.00"
			5	15°06'23.15"	121°04'30.00"
Parcel 6		20.6480 hectares	1	15°06'00.00"	121°04'15.00"
			2	15°06'15.00"	121°04'15.00"
			3	15°06'15.00"	121°04'30.00"
			4	15°06'00.00"	121°04'30.00"
Parcel 9		20.6447 hectares	1	15°05'30.00"	121°04'15.00"
			2	15°05'45.00"	121°04'15.00"
			3	15°05'45.00"	121°04'30.00"
			4	15°05'30.00"	121°04'30.00"
Parcel 11		5.8347 hectares	1	15°04'52.05"	121°04'30.00"
			2	15°05'00.00"	121°04'30.00"
			3	15°05'00.00"	121°04'37.48"
			4	15°04'55.45"	121°04'42.04"
Parcel 12		8.7411 hectares	1	15°04'45.00"	121°04'36.58"
			2	15°04'49.56"	121°04'36.58"
			3	15°04'55.45"	121°04'42.04"
			4	15°04'55.51"	121°04'45.00"
			5	15°04'45.00"	121°04'45.00"
Parcel 13		10.6195 hectares	1	15°04'45.406"	121°04'58.33"
			2	15°04'56.81"	121°04'58.33"
			3	15°04'56.81"	121°05'08.48"
			4	15°04'45.41"	121°05'08.48"

Parcel 14		12.0000 hectares	1	15°03'59.51"	121°04'09.45"
			2	15°03'59.68"	121°04'09.41"
			3	15°04'00.76"	121°04'09.01"
			4	15°04'03.81"	121°04'02.51"
			5	15°04'04.227"	121°04'09.10"
			6	15°04'04.98"	121°04'09.05"
			7	15°04'06.84"	121°04'08.32"
			8	15°04'07.76"	121°04'08.80"
			9	15°04'10.26"	121°04'08.35"
			10	15°04'11.05"	121°04'08.21"
			11	15°04'12.93"	121°04'07.71"
			12	15°04'14.21"	121°04'08.48"
			13	15°04'18.45"	121°04'07.85"
			14	15°04'19.52"	121°04'07.49"
			15	15°04'20.12"	121°04'05.24"
			16	15°04'21.94"	121°04'05.70"
			17	15°04'20.83"	121°04'08.25"
			18	15°04'10.58"	121°04'14.96"
			19	15°04'01.87"	121°04'17.23"
Parcel 15		55.3538 hectares	1	15°03'15.071"	121°04'41.335"
			2	15°03'39.248"	121°04'35.958"
			3	15°03'41.440"	121°04'50.832"
			4	15°03'22.534"	121°04'53.858"
			5	15°03'30.073"	121°04'41.135"
			6	15°03'15.071"	121°04'41.335"
			7	15°03'14.820"	121°04'52.072"
			8	15°03'06.527"	121°04'51.818"
			9	15°03'06.988"	121°04'40.881"
			10	15°03'15.071"	121°04'41.335"
			11	15°03'06.738"	121°04'31.397"
			12	15°03'05.535"	121°04'29.132"
			13	15°03'02.995"	121°04'27.494"
			14	15°03'02.833"	121°04'26.522"
			15	15°03'02.571"	121°04'25.117"
			16	15°03'01.768"	121°04'24.144"
			17	15°03'02.401"	121°04'23.278"
			18	15°03'03.245"	121°04'18.488"
			19	15°03'04.421"	121°04'14.313"
			20	15°03'08.813"	121°04'13.547"
			21	15°03'08.813"	121°04'12.376"
			22	15°03'14.410"	121°04'12.376"
			23	15°03'23.213"	121°04'12.488"
			24	15°03'26.958"	121°04'14.227"
			25	15°03'28.974"	121°04'13.958"
			26	15°03'30.000"	121°04'13.818"
			27	15°03'30.000"	121°04'28.386"
			28	15°03'25.665"	121°04'28.404"
			29	15°03'23.213"	121°04'12.488"
			30	15°03'14.410"	121°04'12.377"
			31	15°03'17.364"	121°04'28.823"
			32	15°03'06.738"	121°04'31.397"

8. J.C.G. RESOURCES CORPORATION	Municipalities of Alegria, Mainit, Tubod and Bacuag, Province of Surigao	3,288.7878 hectares			
Block 1		1,265.0308 hectares	1	9°29'30"	125°35'00"
			2	9°29'30"	125°35'00"
			3	9°29'30"	125°34'30"
			4	9°30'30"	125°34'30"
			5	9°30'30"	125°35'00"
			6	9°30'00"	125°35'00"
			7	9°30'00"	125°36'30"
			8	9°30'30"	125°36'30"
			9	9°30'30"	125°37'30"
			10	9°30'00"	125°37'30"
			11	9°30'00"	125°37'00"
			12	9°29'00"	125°37'00"
			13	9°29'00"	125°36'30"
			14	9°29'30"	125°36'30"
Block II		2,023.7367 hectares	1	9°31'00"	125°34'00"
			2	9°31'30"	125°34'00"
			3	9°31'30"	125°33.30"
			4	9°32'00"	125°33.30"
			5	9°32'00"	125°33.00"
			6	9°32'30"	125°33.00"
			7	9°32'30"	125°33.30"
			8	9°34'00"	125°33.30"
			9	9°34'00"	125°34'00"
			10	9°34'30"	125°34'00"
			11	9°34'30"	125°35.30"
			12	9°32'00"	125°35.30"
			13	9°32'00"	125°35'00"
			14	9°31'30"	125°35'00"
			15	9°31'30"	125°34'30"
			16	9°31'30"	125°34'30"
9. LIBS MARKETING CORPORATION	Legaspi City, Albay	276.2273 hectares			
Lot 1		249.2273hectares	1	13°07'12.127"	123°45'18.280"
			2	13°07'41.414"	123°45'18.370"
			3	13°07'41.385"	123°45'28.330"
			4	13°07'51.147"	123°45'28.360"
			5	13°07'51.118"	123°45'38.320"
			6	13°07'41.355"	123°45'38.290"
			7	13°07'41.298"	123°45'58.210"
			8	13°07'31.534"	123°45'58.178"
			9	13°07'31.504"	123°46'08.138"
			10	13°07'21.742"	123°46'08.106"
			11	13°07'21.682"	123°46'28.028"
			12	13°07'38.604"	123°46'28.060"
			13	13°07'38.594"	123°46'31.388"
			14	13°07'31.435"	123°46'31.376"
			15	13°07'21.672"	123°46'35.332"

			16	13°07'11.827"	123°48'37.957"
			17	13°07'12.880"	123°48'47.919"
			18	13°07'11.880"	123°48'47.917"
			19	13°07'11.950"	123°48'18.038"
			20	13°07'32.901"	123°48'18.916"
			21	13°07'32.930"	123°48'07.957"
			22	13°07'52.455"	123°48'08.018"
			23	13°07'52.514"	123°45'48.090"
			24	13°07'02.277"	123°45'48.129"
			25	13°07'02.306"	123°45'38.170"
			26	13°07'12.068"	123°45'38.200"
Lot 2		27.00 hectares	1	13°06'42.633"	123°48'27.906"
			2	13°06'52.395"	123°48'27.937"
			3	13°06'52.365"	123°48'37.898"
			4	13°07'02.128"	123°48'37.927"
			5	13°07'02.098"	123°48'47.888"
			6	13°06'42.573"	123°48'47.825"
10. MARBLELAND MINING AND DEVELOPMENT CORPORATION	General Tinio, Nueva Ecija	29.0856 hectares	1	15°19'23.26"	121°07'28.56"
			2	15°19'17.68"	121°07'28.49"
			3	15°19'11.55"	121°07'34.13"
			4	15°19'09.79"	121°07'32.10"
			5	15°19'02.73"	121°07'25.82"
			6	15°19'03.50"	121°07'23.22"
			7	15°19'04.68"	121°07'24.20"
			8	15°19'09.99"	121°07'24.08"
			9	15°19'12.80"	121°07'24.08"
			10	15°19'17.01"	121°07'23.73"
			11	15°19'19.23"	121°07'21.27"
			12	15°19'22.81"	121°07'19.27"
			13	15°19'20.55"	121°07'15.20"
			14	15°19'16.12"	121°07'12.81"
			15	15°19'17.10"	121°07'11.16"
			16	15°19'25.70"	121°07'04.12"
			17	15°19'29.07"	121°07'10.20"
			18	15°19'28.51"	121°07'18.56"
			19	15°19'28.60"	121°07'26.22"
11. ROSEMOOR MINING & DEVELOPMENT CORPORATION	Doña Remedios Trinidad, Bulacan	330.3062 hectares	1	15°07'45.00"	121°04'48.75"
			2	15°09'00.00"	121°04'48.75"
			3	15°09'00.00"	121°05'30.00"
			4	15°08'00.00"	121°05'30.00"
			5	15°08'00.00"	121°05'45.00"
			6	15°07'45.00"	121°05'45.00"
12. CIRAU MINERAL RESOURCES CORPORATION	Sta. Cruz and Candelaria, Zambales	3,765.3853 hectares			

Lot 1		3,881.7837 hectares	1	15°44'00.00"	120°03'00.00"
			2	15°44'30.00"	120°03'00.00"
			3	15°44'30.00"	120°03'15.00"
			4	15°44'15.00"	120°03'15.00"
			5	15°44'15.00"	120°03'45.00"
			6	15°44'30.00"	120°03'45.00"
			7	15°44'30.00"	120°04'00.00"
			8	15°42'45.00"	120°04'00.00"
			9	15°42'45.00"	120°04'15.00"
			10	15°43'00.00"	120°04'15.00"
			11	15°43'00.00"	120°04'30.00"
			12	15°41'30.00"	120°04'30.00"
			13	15°41'30.00"	120°04'00.00"
			14	15°38'30.00"	120°04'00.00"
			15	15°38'30.00"	120°03'30.00"
			16	15°39'30.00"	120°03'30.00"
			17	15°39'30.00"	120°03'18.40"
			18	15°39'38.00"	120°03'18.40"
			19	15°39'38.00"	120°03'08.40"
			20	15°39'47.70"	120°03'08.40"
			21	15°39'47.70"	120°03'30.00"
			22	15°40'00.00"	120°03'30.00"
			23	15°40'00.00"	120°03'00.00"
			24	15°40'30.00"	120°03'00.00"
			25	15°40'30.00"	120°02'30.00"
			26	15°40'00.00"	120°02'30.00"
			27	15°40'00.00"	120°02'45.00"
			28	15°39'45.00"	120°02'45.00"
			29	15°39'45.00"	120°03'00.00"
			30	15°39'38.00"	120°03'00.00"
			31	15°39'38.00"	120°03'08.40"
			32	15°39'08.70"	120°03'08.40"
			33	15°39'08.70"	120°03'00.00"
			34	15°39'00.00"	120°03'00.00"
			35	15°39'00.00"	120°02'48.20"
			36	15°38'57.30"	120°02'48.20"
			37	15°38'57.30"	120°03'00.00"
			38	15°38'30.00"	120°03'00.00"
			39	15°38'30.00"	120°02'00.00"
			40	15°38'40.70"	120°02'00.00"
			41	15°38'40.70"	120°02'10.00"
			42	15°39'00.00"	120°02'10.00"
			43	15°39'00.00"	120°02'00.00"
			44	15°38'40.70"	120°02'00.00"
			45	15°38'30.00"	120°02'00.00"
			46	15°38'30.00"	120°01'30.00"
			47	15°40'55.80"	120°01'30.00"
			48	15°40'55.80"	120°02'05.70"
			49	15°41'06.00"	120°02'05.70"
			50	15°41'06.00"	120°02'25.80"
			51	15°41'25.50"	120°02'25.80"
			52	15°41'25.50"	120°02'35.80"
			53	15°41'45.00"	120°02'35.80"
			54	15°41'45.00"	120°02'45.80"

			55	15°42'00.00"	120°02'45.80"
			56	15°42'00.00"	120°02'45.00"
			57	15°42'04.00"	120°02'45.00"
			58	15°42'04.00"	120°02'57.00"
			59	15°43'00.00"	120°02'57.00"
			60	15°43'00.00"	120°02'48.80"
			61	15°43'21.20"	120°02'48.80"
			62	15°43'21.20"	120°03'00.00"
			63	15°43'40.35"	120°03'00.00"
			64	15°43'40.35"	120°02'57.00"
			65	15°43'30.00"	120°02'57.00"
			66	15°43'30.00"	120°02'30.00"
			67	15°42'30.00"	120°02'30.00"
			68	15°42'30.00"	120°02'00.00"
			69	15°42'00.00"	120°02'00.00"
			70	15°42'00.00"	120°02'05.00"
			71	15°41'25.00"	120°02'05.00"
			72	15°41'25.00"	120°01'55.00"
			73	15°41'44.85"	120°01'55.00"
			74	15°41'44.85"	120°01'45.00"
			75	15°41'25.00"	120°01'45.00"
			76	15°41'25.00"	120°01'35.00"
			77	15°41'54.40"	120°01'35.00"
			78	15°41'54.40"	120°01'45.00"
			79	15°42'43.40"	120°01'45.00"
			80	15°42'43.40"	120°01'55.10"
			81	15°42'52.90"	120°01'55.10"
			82	15°43'52.50"	120°02'05.00"
			83	15°43'12.50"	120°02'05.00"
			84	15°43'12.50"	120°01'55.00"
			85	15°43'30.00"	120°01'55.00"
Lot 2		37.8002 hectares	1	15°37'20.60"	120°02'00.00"
			2	15°37'20.60"	120°02'30.00"
			3	15°37'10.80"	120°02'30.00"
			4	15°37'10.80"	120°02'11.00"
			5	15°37'00.00"	120°02'11.00"
			6	15°37'00.00"	120°02'00.00"
Lot 3		45.8014 hectares	1	15°38'00.00"	120°02'50.00"
			2	15°38'10.00"	120°02'50.00"
			3	15°38'10.00"	120°02'30.00"
			4	15°38'20.00"	120°02'30.00"
			5	15°38'20.00"	120°03'10.00"
			6	15°38'10.00"	120°03'10.00"
			7	15°38'10.00"	120°03'00.00"
			8	15°38'00.00"	120°03'00.00"
13. RAPU-RAPU MINERALS, INCORPORATED	Rapu-Rapu, Albay	2,640.8247 hectares	1	13°12'00.00"	124°11'30.00"
			2	13°11'30.00"	124°11'30.00"
			3	13°11'30.00"	124°12'30.00"
			4	13°11'12.323"	124°12'30.00"
			5	13°11'12.322"	124°11'30.00"

			6	13°11'30.00"	124°11'30.00"
			7	13°11'30.00"	124°11'00.00"
			8	13°12'00.00"	124°11'00.00"
			9	13°12'00.00"	124°11'30.00"
			10	13°12'30.00"	124°11'30.00"
			11	13°13'00.00"	124°11'30.00"
			12	13°12'54.24"	124°11'45.00"
			13	13°12'45.00"	124°11'45.00"
			14	13°12'45.00"	124°12'00.00"
			15	13°12'44.64"	124°12'08.87"
			16	13°12'30.00"	124°12'20.00"
			17	13°12'30.00"	124°11'30.00"
			18	13°12'30.00"	124°11'00.00"
			19	13°12'30.00"	124°09'30.00"
			20	13°12'00.00"	124°09'30.00"
			21	13°12'00.00"	124°10'00.00"
			22	13°11'00.00"	124°10'00.00"
			23	13°11'00.00"	124°09'30.00"
			24	13°11'15.00"	124°09'00.00"
			25	13°11'30.00"	124°08'30.00"
			26	13°11'30.00"	124°08'30.00"
			27	13°12'30.00"	124°08'30.00"
			28	13°12'30.00"	124°07'00.00"
			29	13°13'00.00"	124°07'00.00"
			30	13°13'00.00"	124°07'30.00"
			31	13°13'30.00"	124°07'30.00"
			32	13°13'30.00"	124°08'00.00"
			33	13°14'00.00"	124°08'00.00"
			34	13°14'00.00"	124°08'30.00"
			35	13°13'45.00"	124°08'30.00"
			36	13°13'54.73"	124°09'00.00"
			37	13°13'40.00"	124°09'30.00"
			38	13°13'00.00"	124°09'30.00"
			39	13°13'00.00"	124°10'00.00"
			40	13°13'30.00"	124°10'00.00"
			41	13°13'22.78"	124°10'30.00"
			42	13°13'00.00"	124°10'30.00"
			43	13°13'00.00"	124°11'00.00"
			44	13°12'30.00"	124°11'30.00"
			45	13°12'30.00"	124°11'30.00"
14. HEIRS OF EMETERIO L. COLLADO	Barobo, Surigao del Sur	449.49 hectares	1	8°32'00"	126°04'30"
			2	8°32'30"	126°04'30"
			3	8°32'30"	126°05'00"
			4	8°32'40.53"	126°05'00"
			5	8°32'38.39"	126°05'30"
			6	8°32'30"	126°05'30"
			7	8°32'30"	126°06'30"
			8	8°32'00"	126°06'30"
			9	8°32'00"	126°05'30"
			10	8°31'30"	126°05'30"
			11	8°31'30"	126°05'00"
			12	8°32'00"	126°05'00"

15. JOHSON GOLD MINING CORPORATION	San Antonio, Luldulan Norte, Jose Panganiban,	9.0 hectares			
16. TERESA MARBLE CORPORATION	Municipalities Lemery and Sara, Province of Iloilo, and in the Municipalities of Mmayon, Pres. Roxas and Dumarao, Province of Capiz	4,718.75 hectares			
Parcel I			1	11°16'30"	122°52'00"
			2	11°18'00"	122°52'00"
			3	11°18'00"	122°52'30"
			4	11°19'00"	122°52'30"
			5	11°19'00"	122°53'45"
			6	11°18'30"	122°53'45"
			7	11°18'30"	122°54'30"
			8	11°19'00"	122°54'30"
			9	11°19'00"	122°57'00"
			10	11°18'30"	122°57'00"
			11	11°18'30"	122°57'30"
			12	11°20'00"	122°57'30"
			13	11°20'00"	122°58'00"
			14	11°19'30"	122°58'00"
			15	11°19'30"	122°58'30"
			16	11°19'00"	122°58'30"
			17	11°19'00"	122°58'00"
			18	11°18'00"	122°58'00"
			19	11°18'00"	122°57'30"
			20	11°17'30"	122°57'30"
			21	11°17'30"	122°56'30"
			22	11°17'00"	122°56'30"
			23	11°17'00"	122°55'00"
			24	11°17'15"	122°55'00"
			25	11°17'15"	122°55'15"
			26	11°17'30"	122°55'15"
			27	11°17'30"	122°55'00"
			28	11°17'45"	122°55'00"
			29	11°17'45"	122°54'15"
			30	11°18'15"	122°54'15"
			31	11°18'15"	122°53'45"
			32	11°17'30"	122°53'45"
			33	11°17'30"	122°53'30"
			34	11°17'15"	122°53'30"
			35	11°17'15"	122°53'15"
			36	11°17'00"	122°53'15"
			37	11°17'00"	122°52'45"
			38	11°16'45"	122°52'45"
			39	11°16'45"	122°52'30"
			40	11°16'30"	122°52'30"
			1	11°16'30"	122°52'00"
Parcel II-A			1	11°22'00"	122°56'00"
			2	11°22'00"	122°57'30"

			3	11°21'30"	122°57'30"
			4	11°21'30"	122°57'00"
			5	11°22'00"	122°57'00"
			6	11°22'00"	122°56'00"
			7	11°22'30"	122°56'00"
			8	11°22'30"	122°57'00"
			9	11°23'00"	122°57'00"
			10	11°23'00"	122°56'00"
			11	11°23'30"	122°56'00"
			12	11°23'30"	122°58'00"
			13	11°22'30"	122°58'00"
			14	11°22'30"	122°58'45"
			15	11°22'45"	122°58'45"
			16	11°22'45"	122°59'00"
			17	11°23'00"	122°59'00"
			18	11°23'00"	122°58'30"
			19	11°23'15"	122°58'30"
			20	11°23'15"	122°58'00"
			21	11°23'30"	122°58'00"
			22	11°23'30"	122°59'30"
			23	11°22'30"	122°59'30"
			24	11°22'30"	122°59'00"
			1	11°22'00"	122°59'00"
Parcel II-C			1	11°20'00"	122°58'30"
			2	11°21'00"	122°58'30"
			3	11°21'00"	122°58'45"
			4	11°20'30"	122°58'45"
			5	11°20'30"	122°57'00"
			6	11°20'00"	122°57'00"
			1	11°20'00"	122°58'30"
Parcel II-D			1	11°20'00"	122°55'30"
			2	11°20'30"	122°55'30"
			3	11°20'30"	122°56'00"
			4	11°20'00"	122°56'00"
			1	11°20'00"	122°55'30"
Parcel III-A			1	11°18'30"	122°59'45"
			2	11°19'00"	122°59'45"
			3	11°19'00"	123°00'00"
			4	11°18'30"	123°00'00"
			1	11°18'30"	122°59'45"
Parcel III-B			1	11°19'30"	122°59'45"
			2	11°20'00"	122°59'45"
			3	11°20'00"	123°00'00"
			4	11°19'30"	123°00'00"
			1	11°19'30"	122°59'45"
17. NORTHERN CEMENT CORPORATION	Labayug, Sison, Pangasinan	6314978 hectares	1	16°-10'-14.23"	120°-33'-24.43"
			2	16°-10'-28.984""	120°-33'-39.631"
			3	16°-10'-51.94"	120°-33'-15.778"
			4	16°-11'-06.683"	120°-33'-30.978"

			5	16°-10'-43.739"	120°-33'-54.833"
			6	16°-11'-13.228"	120°-34'-25.24"
			7	16°-10'-27.331"	120°-35'-12.946"
			8	16°-10'-12.578"	120°-34'-57.743"
			9	16°-10'-02.806"	120°-35'-07.895"
			10	16°-09'-33.298"	120°-34'-37.49"
			11	16°-09'-43.07"	120°-34'-27.338"
			12	16°-09'-28.317"	120°-34'-12.136"
18. PIO B. CASTILLO, JR.	Balamban, Cebu	841.0352 hectares	1	10°26'00"	123°43'00"
			2	10°27'00"	123°43'00"
			3	10°27'00"	123°45'00"
			4	10°26'30"	123°45'00"
			5	10°26'30"	123°45'30"
			6	10°26'00"	123°45'30"
			7	10°26'00"	123°45'00"
			8	10°25'30"	123°45'00"
			9	10°25'30"	123°44'30"
			10	10°26'00"	123°44'30"

	Area	Contract Area	Corner	Latitude	Longitude
1. MANGANESE MINERAL BELT MINING DEVELOPMENT CORPORATION	City of Calbiogan and, Municipalities of Jiabong and Motiong, Province of Samar	2033.8460 hectares	1	11° 48' 00.00"	124° 54' 30.00"
			2	11° 48' 00.00"	124° 54' 30.00"
			3	11° 48' 00.00"	124° 58' 30.00"
			4	11° 47' 00.00"	124° 58' 30.00"
			5	11° 47' 00.00"	124° 57' 00.00"
			6	11° 46' 30.00"	124° 56' 30.00"
			7	11° 46' 21.00"	124° 56' 30.00"
			8	11° 46' 21.00"	124° 56' 00.00"
			9	11° 46' 14.00"	124° 56' 00.00"
			10	11° 46' 14.00"	124° 56' 30.00"
			11	11° 46' 00.00"	124° 56' 30.00"
2. APO LAND AND QUARRY CORPORATION	Naga and San Fernando, Cebu	170.9888 hectares			
Parcel A			1	10° 10' 30.00"	123° 42' 00.00"
			1a	10° 10' 30.00"	123° 42' 06.54"
			2	10° 10' 30.00"	123° 42' 13.08"
			2a	10° 10' 25.21"	123° 42' 19.28"
			3	10° 10' 20.42"	123° 42' 25.47"
			3a	10° 10' 15.29"	123° 42' 21.42"
			4	10° 10' 10.16"	123° 42' 17.37"
			5	10° 10' 04.00"	123° 42' 12.51"
			5a	10° 10' 08.80"	123° 42' 06.26"
			6	10° 10' 13.59"	123° 42' 00.00"
			6a	10° 10' 21.80	123° 42' 00.00"
Parcel B			1	10° 10' 30.00"	123° 42' 00.00"
			1a	10° 10' 37.50"	123° 42' 00.00"
			1b	10° 10' 45.00"	123° 42' 00.00"
			1c	10° 10' 52.50"	123° 42' 00.00"
			2	10° 11' 00.00"	123° 42' 00.00"
			2a	10° 11' 00.00"	123° 42' 07.76"
			2b	10° 11' 00.00"	123° 42' 15.58"
			3	10° 11' 00.00"	123° 42' 23.34"
			4	10° 10' 58.84"	123° 42' 20.94"
			4a	10° 10' 50.11"	123° 42' 15.54"
			4b	10° 10' 43.27"	123° 42' 10.14"
			5	10° 10' 38.44"	123° 42' 04.74"
			5a	10° 10' 33.22"	123° 42' 08.91"
			6	10° 10' 30.00"	123° 42' 13.08"
			6a	10° 10' 30.00"	123° 42' 06.54"
Parcel C			1	10° 11' 08.44"	123° 42' 30.00"
			1a	10° 11' 15.63"	123° 42' 30.00"
			1b	10° 11' 22.81"	123° 42' 30.00"
			2	10° 11' 30.00"	123° 42' 30.00"
			2a	10° 11' 30.00"	123° 42' 38.55"
			3	10° 11' 30.00"	123° 42' 47.10"

			3a	10° 11' 23.70"	123° 42' 42.13"
			4	10° 11' 17.41"	123° 42' 37.18"
Parcel D			1	10° 12' 00.00"	123° 43' 22.00"
			2	10° 12' 00.00"	123° 43' 41.74"
			3	10° 12' 13.02"	123° 43' 41.74"
			4	10° 12' 13.02"	123° 43' 48.32"
			5	10° 12' 28.04"	123° 43' 48.32"
			6	10° 12' 28.04"	123° 43' 54.90"
			7	10° 12' 30.00"	123° 43' 54.90"
			8	10° 12' 30.00"	123° 44' 00.00"
			9	10° 12' 30.00"	123° 44' 11.38"
			9a	10° 12' 22.63"	123° 44' 05.57"
			9b	10° 12' 15.25"	123° 44' 00.00"
			9c	10° 12' 07.88"	123° 43' 58.93"
			9d	10° 12' 00.00"	123° 43' 48.10"
			9e	10° 11' 53.13"	123° 43' 42.28"
			10	10° 11' 45.76"	123° 43' 36.46"
			11	10° 11' 50.57"	123° 43' 30.24"
			11a	10° 11' 55.29"	123° 43' 24.22"
			12	10° 12' 00.00"	123° 43' 18.18"
Parcel E			1	10° 12' 28.72"	123° 44' 18.53"
			2	10° 12' 25.77"	123° 44' 20.53"
			3	10° 12' 24.20"	123° 44' 23.50"
			3a	10° 12' 18.32"	123° 44' 19.64"
			4	10° 12' 14.44"	123° 44' 15.78"
			5	10° 12' 18.18"	123° 44' 09.65"
			5a	10° 12' 24.45"	123° 44' 14.08"
Parcel F			1	10° 11' 48.31"	123° 43' 00.00"
			1a	10° 11' 53.16"	123° 43' 00.00"
			2	10° 12' 00.00"	123° 43' 00.00"
			2a	10° 12' 00.00"	123° 43' 05.43"
			3	10° 12' 00.00"	123° 43' 10.86"
			3a	10° 11' 53.16"	123° 43' 05.43"
3. NAPINAPAN MINERAL RESOURCES, INC.	Pantukan, Compostela Valley	4,920.3200 hectares			
Parcel 1			1	7° 09' 30.00"	125° 56' 30.00"
			2	7° 11' 00.00"	125° 56' 30.00"
			3	7° 11' 00.00"	125° 57' 30.00"
			4	7° 10' 30.00"	125° 57' 30.00"
			5	7° 10' 30.00"	125° 58' 00.00"
			6	7° 09' 30.00"	125° 58' 00.00"
Parcel 2			1	7° 10' 30.00"	125° 58' 00.00"
			2	7° 10' 42.69"	125° 58' 00.00"
			3	7° 10' 42.72"	125° 58' 13.74"
			4	7° 10' 32.95"	125° 58' 13.74"
			5	7° 10' 32.93"	125° 59' 12.44"
			6	7° 11' 51.08"	125° 59' 12.44"
			7	7° 11' 50.58"	125° 59' 41.54"
			8	7° 12' 49.68"	125° 59' 41.54"

			9	7° 12' 49.68"	126° 00' 00.00"
			10	7° 13' 48.18"	126° 00' 00.00"
			11	7° 13' 48.28"	125° 58' 52.74"
			12	7° 12' 39.92"	125° 58' 52.74"
			13	7° 12' 39.92"	125° 58' 13.54"
			14	7° 12' 00.86"	125° 58' 13.54"
			15	7° 12' 00.85"	125° 57' 34.54"
			16	7° 12' 00.00"	125° 57' 34.53"
			17	7° 12' 00.00"	125° 57' 30.00"
			18	7° 13' 30.00"	125° 57' 30.00"
			19	7° 13' 30.00"	125° 58' 30.00"
			20	7° 16' 00.00"	125° 58' 30.00"
			21	7° 16' 00.00"	125° 59' 30.00"
			22	7° 14' 30.00"	125° 59' 30.00"
			23	7° 14' 30.00"	126° 00' 00.00"
			24	7° 15' 00.00"	126° 00' 00.00"
			25	7° 15' 00.00"	126° 01' 30.00"
			26	7° 10' 30.00"	126° 01' 30.00"
4. PENIEL RESOURCES MINING CORPORATION	Sanchez Mira, Pamplona, Abulug, Ballesteros, Aparri, Buguey and Gonzaga,	14,860.0000 hectares	1	18° 41' 51.36"	121° 13' 14.52"
			2	18° 36' 30.96"	121° 22' 01.20"
			3	18° 32' 53.16"	121° 29' 37.68"
			4	18° 30' 14.40"	121° 40' 04.44"
			5	18° 25' 35.04"	121° 53' 36.96"
			6	18° 26' 57.48"	121° 58' 31.44"
			7	18° 26' 25.68"	121° 59' 10.68"
			8	18° 24' 40.92"	121° 53' 47.40"
			9	18° 26' 28.20"	121° 39' 36.36"
			10	18° 26' 53.40"	121° 35' 47.40"
			11	18° 32' 25.80"	121° 29' 29.00"
			12	18° 31' 51.60"	121° 29' 22.56"
			13	18° 35' 46.68"	121° 21' 34.921"
			14	18° 40' 39.00"	121° 12' 58.68"
5. T & T RESOURCES AND MINING CORPORATION	Sanchez Mira, Pamplona, Abulug, Ballesteros, Aparri, Buguey and Gonzaga,	14,710.0000 hectares	1	18° 40' 39.000"	121° 12' 58.680"
			2	18° 35' 46.680"	121° 21' 34.921"
			3	18° 28' 40.440"	121° 35' 37.680"
			4	18° 28' 27.120"	121° 39' 43.560"
			5	18° 23' 38.040"	121° 53' 46.320"
			6	18° 25' 23.520"	121° 59' 05.640"
			7	18° 24' 54.144"	121° 00' 01.880"
			8	18° 23' 19.212"	121° 56' 54.800"
			9	18° 22' 37.632"	121° 53' 54.800"
			10	18° 23' 52.584"	121° 50' 08.480"
			11	18° 25' 23.160"	121° 45' 58.680"
			12	18° 26' 40.560"	121° 42' 25.500"
			13	18° 27' 33.120"	121° 39' 26.430"
			14	18° 27' 48.600"	121° 35' 42.280"
			15	18° 31' 07.680"	121° 29' 00.000"

			18	18° 39' 23.640"	121° 20' 12.418"
			17	18° 39' 50.220"	121° 13' 00.000"
6. AGLUBANG MINING CORPORATION	Villa Cervesa, victoria, Oriental Mindoro	883.9107 hectares	1	13° 06' 00.00"	121° 09' 30.00"
			2	13° 06' 00.00"	121° 11' 30.00"
			3	13° 03' 00.00"	121° 11' 30.00"
			4	13° 03' 00.00"	121° 11' 00.00"
			5	13° 04' 30.00"	121° 11' 00.00"
			6	13° 04' 30.00"	121° 10' 30.00"
			7	13° 05' 30.00"	121° 10' 30.00"
			8	13° 05' 39.20"	121° 10' 26.50"
			9	13° 05' 13.60"	121° 10' 49.00"
			10	13° 05' 17.50"	121° 10' 59.00"
			11	13° 05' 30.00"	121° 11' 00.00"
			12	13° 05' 46.40"	121° 10' 41.60"
			13	13° 05' 39.20"	121° 10' 26.50"
			14	13° 05' 30.00"	121° 10' 30.00"
			15	13° 05' 30.00"	121° 09' 30.00"
7. ALAGAG MINING CORPORATION	Sablayan, Occidental Mindoro	3,474.7438	1	13° 05' 00.00"	121° 04' 30.00"
			2	13° 05' 00.00"	121° 06' 30.00"
			3	13° 04' 42.28"	121° 07' 00.00"
			4	13° 00' 30.00"	121° 07' 00.00"
			5	13° 00' 30.00"	121° 06' 00.00"
			6	13° 01' 00.00"	121° 06' 00.00"
			7	13° 01' 00.00"	121° 04' 30.00"
8. DAS-AGAN MINING CORPORATION	Lingig and Barobo, Surigao del Sur	3,809.5449 hectares			
Parcel - 1			1	8° 04' 00.00"	126° 22' 30.00"
			2	8° 04' 30.00"	126° 22' 30.00"
			3	8° 04' 30.00"	126° 22' 00.00"
			4	8° 06' 30.00"	126° 22' 00.00"
			5	8° 06' 30.00"	126° 23' 00.00"
			6	8° 06' 00.00"	126° 23' 00.00"
			7	8° 06' 00.00"	126° 23' 30.00"
			8	8° 07' 30.00"	126° 23' 30.00"
			9	8° 07' 30.00"	126° 24' 00.00"
			10	8° 04' 00.00"	126° 24' 00.00"
Parcel - 2			1	8° 29' 30.00"	126° 02' 00.00"
			2	8° 29' 30.00"	126° 03' 00.00"
			3	8° 29' 00.00"	126° 03' 00.00"
			4	8° 29' 00.00"	126° 04' 30.00"
			5	8° 27' 30.00"	126° 04' 30.00"
			6	8° 27' 30.00"	126° 03' 00.00"
			7	8° 28' 00.00"	126° 03' 00.00"
			8	8° 28' 00.00"	126° 02' 30.00"
			9	8° 29' 00.00"	126° 02' 30.00"
			10	8° 29' 30.00"	126° 02' 00.00"

9. PHILEX GOLD PHILIPPINES, INC.; AND ROSARIO MINING DEVELOPMENT COMPANY, ROSARIO MINING DEVELOPMENT COMPANY, ROSARIO CONSOLIDATED MINING CORPORATION AND STA. IRENE MINING CORPORATION	San Francisco, Agusan del Sur, and Lianga and Barobo, Surigao del Sur	6,207.621 hectares	1	8° 31' 00.00"	126° 58' 30.00"
			2	8° 33' 00.00"	126° 58' 30.00"
			3	8° 33' 00.00"	126° 00' 00.00"
			4	8° 33' 29.00"	126° 00' 00.00"
			5	8° 33' 29.00"	126° 00' 00.25"
			6	8° 35' 17.00"	126° 00' 00.25"
			7	8° 35' 17.00"	126° 03' 00.00"
			8	8° 36' 00.00"	126° 03' 00.00"
			9	8° 36' 00.00"	126° 05' 30.00"
			10	8° 35' 30.00"	126° 05' 30.00"
			11	8° 35' 30.00"	126° 06' 00.00"
			12	8° 35' 00.00"	126° 06' 00.00"
			13	8° 35' 00.00"	126° 04' 52.00"
			14	8° 34' 23.00"	126° 04' 52.00"
			15	8° 34' 23.00"	126° 03' 30.00"
			16	8° 34' 00.00"	126° 03' 30.00"
			17	8° 34' 00.00"	126° 03' 00.00"
			18	8° 33' 30.00"	126° 03' 00.00"
			19	8° 33' 30.00"	126° 02' 30.00"
			20	8° 33' 03.00"	126° 02' 30.00"
			21	8° 33' 03.00"	126° 02' 38.00"
			22	8° 32' 37.00"	126° 02' 38.00"
			23	8° 32' 37.00"	126° 03' 05.00"
			24	8° 31' 43.00"	126° 03' 05.00"
			25	8° 31' 43.00"	126° 02' 52.00"
			26	8° 31' 17.00"	126° 02' 52.00"
			27	8° 31' 17.00"	126° 02' 38.00"
			28	8° 30' 50.00"	126° 02' 38.00"
			29	8° 30' 50.00"	126° 02' 28.00"
			30	8° 30' 23.00"	126° 02' 28.00"
			31	8° 30' 23.00"	126° 02' 02.00"
			32	8° 30' 50.00"	126° 02' 02.00"
			33	8° 30' 50.00"	126° 02' 12.00"
			34	8° 31' 17.00"	126° 02' 12.00"
			35	8° 31' 17.00"	126° 02' 25.00"
			36	8° 31' 43.00"	126° 02' 25.00"
			37	8° 31' 43.00"	126° 02' 38.00"
			38	8° 32' 10.00"	126° 02' 38.00"
			39	8° 32' 10.00"	126° 01' 30.00"
			40	8° 31' 00.00"	126° 01' 30.00"
			41	8° 31' 00.00"	126° 01' 00.00"
			42	8° 30' 30.00"	126° 01' 00.00"

			43	8° 30' 30.00"	125° 59' 30.00"
			44	8° 31' 00.00"	125° 59' 30.00"
The portion of the above contract area subject of the case between Philex Gold Philippines, Inc. and Emmanuel P. Deloso, which is specifically bounded by					
the following geographical coordinates:					
			1	8° 34' 30.00"	126° 00' 30.00"
			2	8° 34' 00.00"	126° 00' 00.00"
			3	8° 34' 00.00"	126° 01' 30.00"
			4	8° 34' 30.00"	126° 01' 30.00"
			5	8° 34' 30.00"	126° 02' 00.00"
			6	8° 32' 30.00"	126° 02' 00.00"
1D. MAHARLIKA DRAGON MINING CORPORATION	Municipalities of Polanco, Sergio Osmeña and Kalawit, Province of Zamboanga de Norte, and Municipality of Ipil, Province of Zamboanga Sibugay	7,888.8851 hectares			
Parcel 1		932.0871 hectares	1	7° 52' 30.00"	122° 28' 30.00"
			2	7° 54' 30.00"	122° 28' 30.00"
			3	7° 54' 30.00"	122° 29' 30.00"
			4	7° 54' 00.00"	122° 29' 30.00"
			5	7° 54' 00.00"	122° 30' 00.00"
			6	7° 52' 30.00"	122° 30' 00.00"
Parcel 2		169.5254 hectares	1	7° 47' 00.00"	122° 34' 00.00"
			2	7° 47' 30.00"	122° 34' 00.00"
			3	7° 47' 30.00"	122° 35' 00.00"
			4	7° 47' 00.00"	122° 35' 00.00"
Parcel 3		84.7670 hectares	1	7° 45' 00.00"	122° 33' 00.00"
			2	7° 45' 30.00"	122° 33' 00.00"
			3	7° 45' 30.00"	122° 33' 30.00"
			4	7° 45' 00.00"	122° 33' 30.00"
Parcel 4		6,682.2856	1	8° 16' 00.00"	123° 26' 00.00"
			2	8° 17' 00.00"	123° 26' 00.00"
			3	8° 17' 00.00"	123° 25' 30.00"
			4	8° 18' 00.00"	123° 25' 30.00"
			5	8° 18' 00.00"	123° 24' 00.00"
			6	8° 18' 30.00"	123° 24' 00.00"
			7	8° 18' 30.00"	123° 23' 30.00"
			8	8° 19' 00.00"	123° 23' 30.00"
			9	8° 19' 00.00"	123° 23' 00.00"
			10	8° 20' 00.00"	123° 23' 00.00"

			11	8° 20' 00.00"	123° 22' 30.00"
			12	8° 22' 00.00"	123° 22' 30.00"
			13	8° 22' 00.00"	123° 23' 00.00"
			14	8° 22' 30.00"	123° 23' 00.00"
			15	8° 22' 30.00"	123° 24' 00.00"
			16	8° 23' 00.00"	123° 24' 00.00"
			17	8° 23' 00.00"	123° 24' 30.00"
			18	8° 22' 30.00"	123° 24' 30.00"
			19	8° 22' 30.00"	123° 25' 00.00"
			20	8° 21' 30.00"	123° 25' 00.00"
			21	8° 21' 30.00"	123° 25' 30.00"
			22	8° 20' 00.00"	123° 25' 30.00"
			23	8° 20' 00.00"	123° 26' 00.00"
			24	8° 19' 30.00"	123° 26' 00.00"
			25	8° 19' 30.00"	123° 27' 00.00"
			26	8° 19' 00.00"	123° 27' 00.00"
			27	8° 19' 00.00"	123° 28' 00.00"
			28	8° 19' 30.00"	123° 28' 00.00"
			29	8° 19' 30.00"	123° 28' 30.00"
			30	8° 18' 00.00"	123° 28' 30.00"
			31	8° 18' 00.00"	123° 28' 00.00"
			32	8° 16' 30.00"	123° 28' 00.00"
			33	8° 16' 30.00"	123° 27' 30.00"
			34	8° 16' 00.00"	123° 27' 30.00"
11. MINERAL PRODUCTION SHARING AGREEMENT	Baao, Camarines Sur	62.1904 hectares	1	13° 28' 17.80"	123° 23' 47.330"
			2	13° 28' 37.43"	123° 23' 47.370"
			3	13° 28' 37.41"	123° 23' 57.350"
			4	13° 28' 47.17"	123° 23' 57.370"
			5	13° 28' 47.10"	123° 24' 07.070"
			6	13° 28' 37.24"	123° 24' 07.070"
			7	13° 28' 37.24"	123° 24' 17.044"
			8	13° 28' 17.85"	123° 24' 17.044"
12. BO GO RESOURCES MINING CORPORATION	Sanchez Mira, Pamplona, Abulug, Ballesteros, Aparri, Buguey and Gonzaga,	14,240.0000 hectares	1	18° 42' 34.58"	121° 13' 26.78"
			2	18° 33' 38.60"	121° 29' 45.98"
			3	18° 31' 01.20"	121° 40' 18.48"
			4	18° 26' 38.24"	121° 53' 32.28"
			5	18° 27' 42.84"	121° 58' 08.24"
			6	18° 26' 57.48"	121° 58' 31.44"
			7	18° 25' 35.04"	121° 53' 36.96"
			8	18° 30' 14.40"	121° 40' 04.44"
			9	18° 32' 53.16"	121° 29' 37.68"
			10	18° 36' 30.96"	121° 22' 01.20"
			11	18° 41' 51.36"	121° 13' 14.52"

13. J & M RESOURCES MINING AND EXPLORATION CORPORATION	Abulug, Ballesteros, Apari, Buguey and Gonzaga, Cagayan	9,854.0000 hectares	1	18° 32' 25.80"	121° 29' 29.08"
			2	18° 29' 53.40"	121° 35' 47.40"
			3	18° 29' 28.20"	121° 39' 36.36"
			4	18° 24' 40.92"	121° 53' 47.40"
			5	18° 26' 25.68"	121° 59' 10.68"
			6	18° 29' 23.52"	121° 59' 05.64"
			7	18° 23' 38.04"	121° 53' 46.32"
			8	18° 28' 27.12"	121° 39' 43.56"
			9	18° 28' 40.44"	121° 35' 37.68"
			10	18° 31' 51.60"	121° 29' 22.56"
14. ATLAS CONSOLIDATED MINING AND DEVELOPMENT CORPORATION	Toledo City and Naga, Cebu	1,274.1270 hectares	1	10° 17' 59.338"	123° 41' 30.000"
			2	10° 18' 17.310"	123° 41' 30.010"
			3	10° 18' 28.410"	123° 41' 04.744"
			4	10° 20' 03.115"	123° 41' 18.223"
			5	10° 18' 58.778"	123° 41' 27.489"
			6	10° 20' 08.954"	123° 41' 30.880"
			7	10° 20' 05.615"	123° 41' 40.126"
			8	10° 20' 14.762"	123° 41' 43.498"
			9	10° 20' 11.453"	123° 41' 52.784"
			10	10° 20' 29.805"	123° 41' 59.506"
			11	10° 20' 28.488"	123° 42' 09.773"
			12	10° 20' 44.819"	123° 42' 15.516"
			13	10° 20' 45.161"	123° 42' 21.489"
			14	10° 20' 06.317"	123° 42' 17.371"
			15	10° 20' 05.819"	123° 42' 22.170"
			16	10° 20' 09.300"	123° 42' 27.602"
			17	10° 20' 42.056"	123° 42' 30.475"
			18	10° 20' 32.876"	123° 42' 31.139"
			19	10° 20' 32.879"	123° 42' 50.880"
			20	10° 20' 30.000"	123° 42' 50.894"
			21	10° 20' 23.113"	123° 42' 50.894"
			22	10° 20' 23.115"	123° 43' 13.781"
			23	10° 20' 21.345"	123° 43' 13.781"
			24	10° 20' 21.386"	123° 43' 15.480"
			25	10° 20' 39.988"	123° 43' 27.054"
			26	10° 20' 41.199"	123° 43' 23.640"
			27	10° 20' 46.825"	123° 43' 23.640"
			28	10° 20' 50.639"	123° 43' 32.474"
			29	10° 20' 50.640"	123° 43' 53.222"
			30	10° 20' 50.641"	123° 44' 03.082"
			31	10° 21' 00.405"	123° 44' 03.082"
			32	10° 21' 00.405"	123° 43' 55.715"
			33	10° 21' 04.010"	123° 44' 04.225"
			34	10° 20' 50.641"	123° 44' 09.987"
			35	10° 20' 40.877"	123° 44' 12.943"
			36	10° 20' 40.877"	123° 44' 25.457"
			37	10° 20' 40.673"	123° 44' 24.959"

			38	10° 20' 31.854"	123° 44' 28.738"
			39	10° 20' 28.040"	123° 44' 15.076"
			40	10° 20' 35.058"	123° 44' 11.287"
			41	10° 20' 35.736"	123° 44' 12.944"
			42	10° 20' 40.877"	123° 44' 12.943"
			43	10° 20' 50.641"	123° 44' 09.987"
			44	10° 20' 50.641"	123° 44' 03.082"
			45	10° 20' 50.640"	123° 43' 53.222"
			46	10° 20' 48.664"	123° 43' 53.222"
			47	10° 20' 47.771"	123° 43' 26.752"
			48	10° 20' 39.988"	123° 43' 27.054"
			49	10° 20' 21.386"	123° 43' 15.480"
			50	10° 19' 58.314"	123° 43' 15.514"
			51	10° 19' 58.314"	123° 43' 11.879"
			52	10° 20' 03.103"	123° 43' 13.637"
			53	10° 20' 08.781"	123° 42' 55.105"
			54	10° 19' 51.428"	123° 42' 48.381"
			55	10° 19' 54.767"	123° 42' 39.095"
			56	10° 20' 03.843"	123° 42' 42.487"
			57	10° 20' 08.300"	123° 42' 27.602"
			58	10° 20' 05.819"	123° 42' 22.170"
			59	10° 19' 24.741"	123° 42' 07.078"
			60	10° 19' 21.402"	123° 42' 16.344"
			61	10° 18' 53.874"	123° 42' 06.231"
			62	10° 18' 43.856"	123° 42' 34.028"
			63	10° 18' 34.151"	123° 42' 35.156"
			64	10° 18' 38.885"	123° 43' 16.647"
			65	10° 18' 34.072"	123° 43' 00.000"
			66	10° 18' 30.000"	123° 43' 00.000"
			67	10° 18' 29.996"	123° 43' 41.287"
			68	10° 18' 28.838"	123° 43' 40.006"
			69	10° 18' 27.158"	123° 43' 36.605"
			70	10° 18' 23.986"	123° 43' 36.098"
			71	10° 18' 23.354"	123° 43' 39.251"
			72	10° 18' 28.838"	123° 43' 40.006"
			73	10° 18' 29.996"	123° 43' 41.287"
			74	10° 18' 29.996"	123° 43' 41.877"
			75	10° 18' 29.802"	123° 43' 41.886"
			76	10° 18' 28.348"	123° 43' 45.271"
			77	10° 18' 29.231"	123° 43' 46.944"
			78	10° 18' 30.000"	123° 43' 46.704"
			79	10° 18' 30.000"	123° 44' 00.000"
			80	10° 17' 00.000"	123° 44' 00.000"
			81	10° 17' 00.000"	123° 43' 00.000"
			82	10° 17' 06.524"	123° 43' 00.000"
			83	10° 17' 38.608"	123° 43' 49.429"
			84	10° 18' 29.996"	123° 42' 22.135"
			85	10° 17' 59.333"	123° 42' 09.670"

Contractor	Contract Area	Place	Corner	Latitude	Longitude
MARIA CRUZ R. DEL GALLEGO	332.0602 hectares	Mansaloya, Del Gallego, Camarines Sur	1	13° 57'30"	122°37'30"
			2	13° 58'30"	122°37'30"
			3	13° 58'30"	122°38'30"
			4	13° 57'30"	122°38'30"
HEIRS OF ELIAS E. OLEGARIO	761.8320 hectares	Mangalarem Pangasinan	1	15°42'45"	120°17'45"
			2	15°44'30"	120°17'45"
			3	15°44'30"	120°18'15"
			4	15°42'45"	120°17'45"
			5	15°43'30"	120°18'15"
			6	15°43'00"	120°18'00"
			7	15°43'00"	120°18'30"
			8	15°42'45"	120°18'30"
DR. LUIS D. DIZON	281.95 hectares	Barangay Aglao, San Marcelino, Zambales	1	14°-57'-19.29"	120°-19'-03.33"
			2	14°-57'-49.29"	120°-19'-
			3	14°-57'-49.29"	120°-20'-
			4	14°-57'-19.29"	120°-20'-
TERESA MARBLE CORPORATION	393,442 hectares	Norzagaray Bulacan	1	14° 55' 08.80"	121° 04' 30.00"
			2	14° 55' 30.00"	121° 04'
			3	14° 55' 30.00"	121° 05'
			4	14° 54' 37.00"	121° 05'
			5	14° 54' 37.00"	121° 05'
			6	14° 54' 31.40"	121° 05'
			7	14° 54' 31.40"	121° 05'
			8	14° 54' 12.00"	121° 05'
			9	14° 54' 12.00"	121° 05'
			10	14° 54' 00.00"	121° 05'
			11	14° 54' 00.00"	121° 05'
			12	14° 54' 36.01"	121° 05'
			13	14° 54' 36.00"	121° 05'
			14	14° 54' 41.30"	121° 05'
			15	14° 54' 42.50"	121° 05'
			16	14° 54' 46.50"	121° 05'
			17	14° 54' 48.70"	121° 05'
			18	14° 55' 02.18"	121° 05'
			19	14° 55' 02.18"	121° 05'
			20	14° 55' 02.80"	121° 05'
			21	14° 55' 02.81"	121° 05'
			22	14° 55' 01.81"	121° 05'
			23	14° 55' 04.41"	121° 05'
			24	14° 55' 02.90"	121° 05'
			25	14° 55' 08.58"	121° 05'
PARCEL 2	40.3748		1	14° 54' 31.75"	121° 05'
			2	14° 55' 03.85"	121° 05'

			3	14° 56' 03.45"	121° 06'
			4	14° 54' 44.15"	121° 06'
			5	14° 54' 54.61"	121° 07'
			6	14° 54' 30.00"	121° 07'
FILMINERA RESOURCES CORP.	584.2034 hectares		1	12° 25' 29.724"	123° 23' 00.326"
			2	12° 25' 29.724"	123° 22'
			3	12° 25' 29.548"	123° 22'
			4	12° 27' 35.420"	123° 22'
			5	12° 27' 33.671"	123° 22'
			6	12° 27' 33.787"	123° 22'
			7	12° 27' 41.838"	123° 22'
			8	12° 27' 31.016"	123° 23'
			9	12° 27' 27.888"	123° 23'
			10	12° 27' 32.272"	123° 23'
			11	12° 27' 38.282"	123° 23'
			12	12° 27' 40.548"	123° 23'
			13	12° 27' 58.338"	123° 23'
			14	12° 28' 09.048"	123° 23'
			15	12° 28' 09.048"	123° 22'
			16	12° 28' 16.882"	123° 22'
			17	12° 28' 16.066"	123° 22'
			18	12° 28' 28.337"	123° 22'
			19	12° 28' 28.838"	123° 22'
			20	12° 28' 46.550"	123° 22'
			21	12° 28' 46.572"	123° 22'
			22	12° 28' 59.745"	123° 22'
			23	12° 28' 59.731"	123° 22'
			24	12° 29' 15.000"	123° 22'
			25	12° 29' 15.001"	123° 22'
			26	12° 28' 16.882"	123° 22'
			27	12° 28' 09.048"	123° 22'
			28	12° 28' 09.048"	123° 23'
			29	12° 28' 09.047"	123° 23'
			30	12° 27' 16.227"	123° 23'
			31	12° 27' 16.227"	123° 22'
	LOT 2 18.0504 hectares		1	12° 29' 59.766"	123° 23' 03.635"
			2	12° 29' 32.402"	123° 23'
			3	12° 29' 29.048"	123° 23'
			4	12° 29' 29.048"	123° 23'
	LOT 3 71.1412 hectares		1	12 ° 30' 00.648"	123° 23' 03.797"
			2	12 ° 30'	123° 23'
			3	12 ° 30'	123° 22'
			4	12 ° 30'	123° 22'
			5	12 ° 30'	123° 22'
			6	12 ° 30'	123° 22'
			7	12 ° 30'	123° 22'
			8	12 ° 30'	123° 23'
			9	12 ° 30'	123° 23'
			10	12 ° 30'	123° 23'

			11	12 ° 30'	123° 23'
			12	12 ° 30'	123° 23'
			13	12 ° 30'	123° 23'
LAMBERTO N. LIM	331.4600 hectares	Santiago and Tubay, Agusan del Norte	1	9° 13' 00.00"	125° 35' 18.40"
			2	9° 13' 30.00"	125° 35'
			3	9° 13' 30.00"	125° 35'
			4	9° 14' 00.00"	125° 35'
			5	9° 14' 00.00"	125° 36'
			6	9° 13' 04.84"	125° 36'
			7	9° 13' 04.84"	125° 37'
			8	9° 13' 00.00"	125° 37'
			9	9° 13' 00.00"	125° 37'
			10	9° 12' 45.42"	125° 37'
			11	9° 12' 45.42"	125° 36'
			12	9° 13' 00.00"	125° 36'
VULCAN MATERIALS CORP.	332.3980 hectares	Batangas City, Batangas	2	N 00° 02' W	300.00 m
			3	N 00° 02' W	300.00 m
.			4	N 00° 02' W	321.87 m
			5	N 89° 58 E	300.00 m
			6	N 89° 58 E	300.00 m
			7	N 89° 58 E	301.31 m
			8	S 00° 02' E	300.00 m
			9	S 00° 02' E	300.00 m
			10	S 00° 02' E	321.89 m
			11	S 00° 02' E	300.00 m
			12	S 00° 02' E	300.00 m
			13	S 00° 02' E	321.87 m
			14	S 89° 58 ' W	300.00 m
			15	S 89° 58 ' W	300.00 m
			16	S 89° 58 ' W	301.38 m
			17	S 89° 58 ' W	300.00 m
			18	S 89° 58 ' W	300.00 m
			19	S 89° 58 ' W	301.38 m
			20	S 89° 58 ' W	300.00 m
			21	S 89° 58 ' W	300.00 m
			22	S 89° 58 ' W	301.37 m
			23	N 00° 02' W	300.00 m
			24	N 00° 02' W	300.00 m
			25	N 00° 02' W	321.88 m
			26	N 89° 58' W	300.00 m
			27	N 00° 02' W	300.00 m
			28	N 00° 02' W	301.34 m
			29	N 00° 02' W	300.00 m
			30	N 00° 02' W	300.00 m
	point of the			N 89° 58 E	301.35 m
NAPOLEON R. NAVATO	822.9022 hectares	Bugallon Pangasinan/ PARCEL 1	1	15° 53' 30"	120° 09' 30"
			2	15° 53' 00"	120° 09' 30"
			3	15° 53' 00"	120° 09' 00"
			4	15° 53' 30"	120° 09' 00"

	576.09305	PARCEL 2	1	15° 54' 30"	121° 10' 00"
			2	15° 54' 30"	121° 11' 00"
			3	15° 54' 00"	121° 11' 00"
			4	15° 54' 00"	121° 11' 30"
			5	15° 53' 00"	121° 11' 30"
			6	15° 53' 00"	121° 11' 00"
			7	15° 52' 30"	121° 11' 00"
			8	15° 52' 30"	121° 10' 30"
			9	15° 54' 00"	121° 10' 30"
			10	15° 54' 00"	121° 10' 00"
	164.5077	PARCEL 3	1	15° 54' 30"	121° 13' 30"
			2	15° 54' 30"	121° 12' 30"
			3	15° 54' 00"	121° 12' 30"
			4	15° 54' 00"	121° 11' 30"
HOLCIM PHILIPPINES MANUFACTURING CORP.	433.4240 hectares	Iligan city & Iligal, Misamis Oriental	1	8° 19' 30.782"	124° 15' 20.662"
			2	8° 19' 51.678"	124° 15'
			3	8° 19' 45.557"	124° 15'
			4	8° 19' 45.557"	124° 15'
			5	8° 20' 10.591"	124° 15'
			6	8° 20' 10.219"	124° 15'
			7	8° 20' 00.000"	124° 16'
			8	8° 19' 30.000"	124° 16'
			9	8° 19' 30.000"	124° 17'
			10	8° 19' 00.000"	124° 17'
			11	8° 19' 00.000"	124° 16'
			12	8° 18' 30.000"	124° 16'
			13	8° 18' 30.000"	124° 16'
			14	8° 19' 30.000"	124° 16'
AAM-PHIL NATURAL RESOURCES EXPLORATION & DEVELOPMENT CORP.	1,880.8108 hectares	Basilisa & San Jose Dinagat Island	1	10° 05' 00.00"	125° 35' 10.00"
			2	10° 05' 00.00"	125° 37'
			3	10° 00' 00.00"	125° 37'
			4	9° 59' 59.50"	125° 36'
			5	10° 00' 51.60"	125° 36'
			6	10° 02' 00.00"	125° 36'
			7	10° 02' 00.00"	125° 36'
			8	10° 02' 30.00"	125° 36'
			9	10° 02' 30.00"	125° 36'
			10	10° 03' 04.00"	125° 36'
			11	10° 03' 04.00"	125° 35'
			12	10° 03' 07.50"	125° 35'
			13	10° 03' 07.50"	125° 35'
			14	10° 03' 21.00"	125° 35'
			15	10° 03' 30.00"	125° 35'
			16	10° 03' 30.00"	125° 36'
			17	10° 04' 08.00"	125° 36'
			18	10° 04' 08.00"	125° 35'
			19	10° 04' 42.00"	125° 35'

CRISNORMAN S. LINCONADA	304.9600 hectares	Santiago & Tubay, Agusan del Norte	1	9° 12' 30.00"	125° 34' 00.00"
			2	9° 13' 00.00"	125° 34'
			3	9° 13' 00.00"	125° 34'
			4	9° 14' 00.00"	125° 34'
			5	9° 14' 00.00"	125° 35'
			6	9° 13' 30.00"	125° 35'
			7	9° 13' 30.00"	125° 35'
			8	9° 13' 00.00"	125° 35'
			9	9° 13' 00.00"	125° 34'
			10	9° 12' 30.00"	125° 34'
PEBLEA Q. ALFARO	336.5242 hectares	Busay & Kalunansan, Cebu City	1	10° 20' 30"	123° 53' 30"
			2	10° 20' 30"	123° 53' 00"
			3	10° 21' 00"	123° 53' 00"
			4	10° 21' 00"	123° 52' 30"
			5	10° 21' 30"	123° 52' 30"
			6	10° 21' 30"	123° 53' 00"
			7	10° 22' 00"	123° 53' 00"
			8	10° 22' 00"	123° 53' 30"
FAR EAST CEMENT CORPORATION	1,458.9141 hectares	Buruanga, Aklan & Libertad, Antique	1	11° 48' 00.00"	121° 52' 30.00"
			2	11° 48' 00.00"	121° 53'
			3	11° 48' 00.00"	121° 54'
			4	11° 48' 30.00"	121° 54'
			5	11° 48' 30.00"	121° 55'
			6	11° 48' 30.00"	121° 55'
			7	11° 48' 30.00"	121° 54'
			8	11° 50' 30.00"	121° 54'
			9	11° 50' 30.00"	121° 55'
			10	11° 50' 00.00"	121° 55'
			11	11° 50' 00.00"	121° 56'
			12	11° 48' 56.67"	121° 56'
			13	11° 48' 00.00"	121° 55'
GRAND CEMENT MANUFACTURING CORP.	2,081.259 hectares	San fernando, Cebu	1	10° 09' 00"	123° 40' 00"
			2	10° 09' 30"	123° 40' 00"
			3	10° 09' 30"	123° 40' 30"
			4	10° 10' 00"	123° 40' 30"
			5	10° 10' 00"	123° 40' 00"
			6	10° 09' 30"	123° 40' 00"
			7	10° 09' 30"	123° 39' 30"
			8	10° 11' 30"	123° 39' 30"
			9	10° 11' 30"	123° 40' 00"
			10	10° 12' 00"	123° 40' 00"
			11	10° 12' 00"	123° 42' 00"
			12	10° 11' 46.95"	123° 42'
			13	10° 11' 37.77"	123° 41'
			14	10° 11' 32.16"	123° 42'
			15	10° 10' 40.21"	123° 41'
			16	10° 10' 23.79"	123° 41'
			17	10° 10' 13.25"	123° 42'
			18	10° 10' 00"	123° 42' 00"
			19	10° 10' 00"	123° 40' 00"
			20	10° 10' 30"	123° 41' 30"
			21	10° 10' 30"	123° 41' 00"
			22	10° 10' 00"	123° 41' 00"
			23	10° 10' 00"	123° 41' 30"
			24	10° 10' 00"	123° 42' 00"
			25	10° 09' 30"	123° 42' 00"
			26	10° 09' 30"	123° 41' 30"
			27	10° 09' 00"	123° 41' 30"

Contractor	Contract Area	Place	Corner	Latitude	Longitude
ARIMCO MINING CORPORATION	37,000 hectares	Nueva Vizcaya and Quirino	1	16° 21' 00" N	121° 20' 00" E
			2	16° 21' 00" N	121° 22' 00" E
			3	16° 24' 30" N	121° 22' 00" E
			4	16° 24' 30" ON	121° 26' 30" E
			5	16° 23' 00" N	121° 26' 30" E
			6	16° 23' 00" N	121° 33' 30" E
			7	16° 24' 00" N	121° 33' 30" E
			8	16° 24' 00" N	121° 34' 00" E
			9	16° 25' 30" N	121° 34' 00" E
			10	16° 25' 30" N	121° 37' 00" E
			11	16° 23' 30" N	121° 37' 00" E
			12	16° 23' 30" N	121° 34' 00" E
			13	16° 21' 00" N	121° 34' 00" E
			14	16° 21' 00" N	121° 35' 00" E
			15	16° 19' 30" N	121° 35' 00" E
			16	16° 19' 30" N	121° 33' 00" E
			17	16° 16' 00" N	121° 33' 00" E
			18	16° 16' 00" N	121° 32' 00" E
			19	16° 14' 00" N	121° 32' 00" E
			20	16° 14' 00" N	121° 28' 30" E
			21	16° 15' 30" N	121° 28' 30" E
			22	16° 15' 30" N	121° 28' 00" E
			23	16° 16' 30" N	121° 28' 00" E
			24	16° 16' 30" N	121° 28' 00" E
			25	16° 17' 30" N	121° 28' 00" E
			26	16° 17' 30" N	121° 24' 30" E
			27	16° 20' 00" N	121° 24' 00" E
			28	16° 20' 00" N	121° 22' 00" E
			29	16° 19' 00" N	121° 22' 00" E
			30	16° 19' 00" N	121° 18' 30" E
			31	16° 16' 30" N	121° 18' 30" E
			32	16° 16' 30" N	121° 17' 00" E
			33	16° 17' 30" N	121° 17' 00" E
			34	16° 17' 30" N	121° 14' 00" E
			35	16° 18' 30" N	121° 14' 00" E
			36	16° 18' 30" N	121° 13' 30" E
			37	16° 20' 00" N	121° 13' 30" E
			38	16° 20' 00" N	121° 13' 00" E
			39	16° 21' 30" N	121° 13' 00" E
			40	16° 21' 30" N	121° 14' 00" E
			41	16° 22' 00" N	121° 14' 00" E
			42	16° 22' 00" N	121° 14' 30" E
			43	16° 22' 30" N	121° 14' 30" E
			44	16° 22' 30" N	121° 15' 00" E
			45	16° 22' 00" N	121° 15' 00" E
			46	16° 22' 00" N	121° 15' 30" E
			47	16° 21' 30" N	121° 15' 30" E
			48	16° 21' 30" N	121° 18' 00" E
			49	16° 21' 00" N	121° 18' 00" E
			50	16° 21' 00" N	121° 18' 30" E
			51	16° 20' 30" N	121° 18' 30" E
			52	16° 20' 30" N	121° 18' 00" E
			53	16° 20' 00" N	121° 18' 00" E
			54	16° 20' 00" N	121° 20' 00" E
			1	16° 21' 00" N	121° 18' 30" E

Contractor	Contract Area	Place	Corner	Latitude	Longitude
NENITA O. PIMENTEL	57/100 hectares	Brgy. Pinaglimayan Malaki, Paracale, Camarines Norte	1	14° 13' 26.082"	122° 46' 53.526"
			2	14° 13' 32.350"	122° 46' 45.855"
			3	14° 13' 38.618"	122° 46' 38.183"
			4	14° 13' 40.185"	122° 46' 36.265"
			5	14° 13' 45.298"	122° 46' 40.656"
			6	14° 13' 48.813"	122° 46' 40.238"
			7	14° 13' 51.747"	122° 46' 38.402"
			8	14° 13' 52.370"	122° 46' 38.937"
			9	14° 13' 59.854"	122° 46' 43.362"
			10	14° 13' 58.720"	122° 46' 47.199"
			11	14° 14' 40205"	122° 46' 53.624"
			12	14° 14' 1.070"	122° 46' 57.480"
			13	14° 13' 54.802"	122° 47' 5.132"
			14	14° 13' 48.534"	122° 47' 12.804"
			15	14° 13' 41.050"	122° 47' 8.378"
			16	14° 13' 33.566"	122° 46' 59.852"
HEIRS OF ARTURO ZAYCO	462/10,000 hectares	Ayungon, Negros Oriental	1	9° 52' 00"	123° 05' 00"
			2	9° 51' 00"	123° 05' 00"
			3	9° 51' 00"	123° 04' 30"
			4	9° 50' 30"	123° 04' 30"
			5	9° 50' 30"	123° 04' 00"
			6	9° 51' 00"	123° 04' 00"
			7	9° 51' 00"	123° 03' 30"
			8	9° 51' 30"	123° 03' 30"
			9	9° 51' 30"	123° 04' 00"
			10	9° 52' 00"	123° 04' 00"
EPETACIO DU. BELTRAN	980/10,000 hectares	Magsaysay, Misamis Oriental	1	9° 01' 30.00"	125° 11' 08.00"
			2	9° 02' 15.00"	125° 11' 08.00"
			3	9° 02' 15.00"	125° 11' 00.00"
			4	9° 02' 30.00"	125° 11' 00.00"
			5	9° 02' 30.00"	125° 10' 56.73"
			6	9° 03' 00.00"	125° 10' 56.73"
			7	9° 03' 00.00"	125° 11' 00.00"
			8	9° 03' 30.00"	125° 11' 00.00"
			9	9° 03' 30.00"	125° 11' 30.00"
			10	9° 03' 00.00"	125° 11' 30.00"
			11	9° 03' 00.00"	125° 12' 00.00"
			12	9° 02' 30.00"	125° 12' 00.00"
			13	9° 02' 30.00"	125° 11' 30.00"
			14	9° 02' 00.00"	125° 11' 30.00"
			15	9° 02' 00.00"	125° 12' 00.00"
			16	9° 01' 30.00"	125° 12' 00.00"

VIVENCIO F. ABAÑO	6511/10,000 hectares	Bula Camarines Sur	1	13° 22' 14.680"	123° 12' 37.300
JOSE F. ABANO,			2	13° 22' 30.00"	123° 12' 33.670"
LUIS F. ABANO			3	13° 22' 30.00"	123° 12' 57.000"
OFELIA ABANO-			4	13° 23' 00.000"	123° 12' 57.000"
			5	13° 23' 00.000"	123° 13' 30.000"
			6	13° 22' 38.331"	123° 13' 30.036"
			7	13° 22' 08.539"	123° 13' 11.230"
			8	13° 22' 14.986"	123° 13' 07.081"
			9	13° 22' 20.738"	123° 12' 57.127"
			10	13° 22' 08.730"	123° 12' 59.947"
			11	13° 22' 03.684"	123° 13' 00.202"
			12	13° 21' 57..973"	123° 12' 59.495"
			13	13° 21' 58.433"	123° 12' 53.730"
			14	13° 22' 00.374"	123° 12' 48.795"
			15	13° 22' 06.540"	123° 12' 50.270"
THE HEIRS OF ISABELO F. FONACIER	7478/10,000 hectares	Jose Panganiban, Camarines Norte	1	14° 15' 53.502"	122° 40' 01.730"
			2	14° 15' 58.351"	122° 39' 59.787"
			3	14° 15' 59.821"	122° 39' 59.196"
			4	14° 16' 03.133"	122° 39' 54.773"
			5	14° 16' 06.589"	122° 40' 01.713"
			6	14° 16' 08.117"	122° 40' 02.273"
			7	14° 16' 06.614"	122° 40' 12.441"
			8	14° 16' 06.627"	122° 40' 22.240"
			9	14° 16' 14.512"	122° 40' 22.352"
			10	14° 16' 13.981"	122° 40' 21.780"
			11	14° 16' 16.387"	122° 40' 20.494"
			12	14° 16' 20.429"	122° 40' 19.081"
			13	14° 16' 23.626	122° 40' 25.779
			14	14° 16' 22.588"	122° 40' 27.001"
			15	14° 16' 23.951"	122° 40' 28.123"
			16	14° 16' 25.002"	122° 40' 31.418"
			17	14° 16' 22.806"	122° 40' 36.560"
			18	14° 16' 26.172"	122° 40' 37.435"
			19	14° 16' 29.580"	122° 40' 36.112"
			20	14° 16' 30.914"	122° 40' 36.110"
			21	14° 16' 30.889"	122° 40' 17.593"
			22	14° 16' 34.586"	122° 40' 17.588"
			23	14° 16' 34.584"	122° 40' 16.088"
			24	14° 16' 33.321"	122° 40' 14.353"
			25	14° 16' 37.058"	122° 40' 09.773"
			26	14° 16' 38.449"	122° 40' 08.844"
			27	14° 16' 38.747	122° 40' 11.593"
			28	14° 16' 40.644"	122° 40' 12.441"
			29	14° 16' 44.448"	122° 40' 14.626"
			30	14° 16' 50.258"	122° 40' 14.200"
			31	14° 16' 50.354"	122° 40' 21.866"
			32	14° 16' 40.582"	122° 40' 21.883"
			33	14° 16' 40.677"	122° 40' 37.825"
			34	14° 16' 40.680"	122° 40' 38.904"
			35	14° 16' 39.084"	122° 40' 40.888"

			36	14° 16' 36.155"	122° 40' 37.804"
			37	14° 16' 36.155"	122° 40' 38.138"
			38	14° 16' 30.920"	122° 40' 40.816"
			39	14° 16' 30.914"	122° 40' 38.110"
			40	14° 16' 29.580"	122° 40' 38.112"
			41	14° 16' 26.172"	122° 40' 37.435"
			42	14° 16' 22.806"	122° 40' 36.560"
			43	14° 16' 21.418"	122° 40' 36.815"
			44	14° 16' 12.910"	122° 40' 32.118"
			45	14° 16' 06.668"	122° 40' 27.416"
			46	14° 16' 06.681"	122° 40' 37.435"
			47	14° 16' 26.172"	122° 40' 37.435"
			48	14° 16' 26.186"	122° 39' 47.444"
			49	14° 16' 26.189"	122° 40' 57.453"
			50	14° 16' 16.437"	122° 40' 57.467"
			51	14° 16' 16.443"	122° 41' 02.471"
			52	14° 16' 06.681"	122° 41' 02.485"
			53	14° 16' 06.668"	122° 40' 52.476"
			54	14° 15' 58.859"	122° 40' 52.486"
			55	14° 15' 59.228"	122° 40' 56.806"
			56	14° 15' 52.385"	122° 40' 57.010"
			57	14° 15' 51.119"	122° 40' 55.051"
			58	14° 15' 57.081"	122° 40' 51.847"
			59	14° 15' 58.709"	122° 40' 50.250"
			60	14° 15' 59.821"	122° 40' 42.477"
JEORGE P. TAN,	80,000 hectares	Isabel, Leyte	1	10° 56' 07.39"	124° 24' 29.70"
			2	10° 56' 07.39"	124° 24' 36.39"
			3	10° 55' 44.09"	124° 24' 36.39"
			4	10° 55' 44.09"	124° 24' 08.64"
			5	10° 56' 18.08"	124° 24' 08.64"
			6	10° 56' 18.08"	124° 24' 23.87"
RAMON G. PERLAS	2,531/10,000 hectares	Sta. Cruz Zambales	1	15° 47' 45.20"	120° 02' 51.40"
			2	15° 47' 54.30"	120° 02' 51.40"
			3	15° 47' 54.30"	120° 02' 41.50"
			4	15° 48' 09.80"	120° 02' 41.50"
			5	15° 48' 09.80"	120° 02' 30.00"
			6	15° 49' 00.00"	120° 02' 30.00"
			7	15° 49' 00.00"	120° 03' 00.00"
			8	15° 48' 30.00"	120° 03' 00.00"
			9	15° 48' 30.00"	120° 03' 30.00"
			10	15° 47' 55.10"	120° 03' 30.00"
			11	15° 47' 55.10"	120° 03' 21.30"
			12	15° 47' 45.20"	120° 03' 21.30"
			LINES	BEARING	DISTANCE (M)
ATTY. ROMULO B. REYES	221/10000 hectares	Barrio Pelunguan, Municipality of Ternate Cavite	1-2	S83 22W	898.24
			2-3	N18 26W	130.02
			3-4	N28 51W	163.47
			4-5	N23 48W	254.82
			5-6	N04 48W	78.38

			6-7	N38 28W	81.73
			7-8	N26 09W	78.74
			8-9	N23 51W	38.68
			9-10	N05 34W	57.81
			10-11	N37 34E	39.82
			11-12	N55 27W	25.78
			12-13	N31 38W	23.62
			13-14	N03 28E	20.88
			14-15	S50 03E	10.54
			15-16	S87 18E	17.65
			16-17	N58 25E	27.78
			17-18	N25 42W	31.67
			18-19	N35 11E	80.4
			19-20	N35 04E	82.01
			20-21	N02 22E	58.78
			21-22	N38 57W	58.78
			22-23	N24 58W	61.47
			23-24	N18 24W	120.01
			24-25	N23 21W	55-88
			25-26	N09 30W	51.09
			26-27	N02 12W	78.59
			27-28	S80 23E	94.53
			28-29	S53 27E	78.64
			29-30	S82 59E	168.14
			30-31	S49 44E	57.87
			31-32	S03 08E	34.49
			32-33	S53 31E	67.21
			33-34	S41 09E	122.29
			34-35	S14 03E	34.5
			35-36	S26 43E	18.88
			36-37	S81 17E	49.53
			37-38	S49 10E	124.74
			38-39	S48 11E	84.40
			39-40	S70 14E	45.00
			40-41	S18 31E	27.18
			41-42	S52 13E	171.67
			42-43	S18 58E	37.37
			43-44	S81 39E	23.08
			44-45	S16 23E	51.48
			45-46	S43 25E	89.05
			46-47	S 00 57W	57.14
			47-48	S25 55E	53.48
			48-49	S17 24E	82.7
			49-50	S09 33E	123.4
ROXANNA S. GO	1955/10,000 HECTARES	Teresa & Morong Rizal	1	14° 34'00.000"	121° 14'54.00X"
			2	14° 34' 30.00X"	121° 14'30.00X"
			3	14° 34'37.000"	121° 14'15.00X"
			4	14° 34'37.000"	121° 14' 11.00X"
			5	14°34'00.000"	121° 14'00.00X"
			6	14° 35'00.00"	121°14'15.000"
			7	14°34'37.000"	121°14'15.000"
			8	14° 34'30.000"	121° 14'30.00X"
			9	14° 35'00.00"	121° 14'30.00X"

			10	14° 35'00.00"	121°15'00.000"
			11	14° 34'00.00"	121°15'00.00"
ESTRELLA F. BAUTISTA	486 hectares	Malimono and Mainit, Surigao del Norte	2	9°31' 00"	125°28'30"
			3	9°31'00"	125°27'00"
			4	9°31'30"	125°27'00"
			5	9°31'30"	125°28'00"
			6	9°30'30"	125°28'00"
			7	9°30'30"	125°27'30"
			8	9°31'00"	125°27'30"
			9	9°31'00"	127°27'00"
			10	9°30'00"	125°27'00"
S.G.S MINING CORPORATION			2	11°25'30"	122°59'00"
			3	11°25'30"	122°59'30"
			4	11°26'30"	122°59'30"
			5	11°26'30"	123°00'00"
			6	11°25'30"	123°00'00"
			7	11°25'30"	123°00'30"
			8	11°25'00"	123°00'30"
			9	11°25'00"	123°02'30"
			10	11°26'00"	123°02'00"
			11	11°26'00"	123°02'30"
			12	11°29'00"	123°02'30"
			13	11°29'00"	123°00'30"
			14	11°29'30"	123°00'30"
			15	11°29'30"	123°02'30"
			16	11°29'30"	123°02'30"
			17	11°29'00"	123°04'00"
			18	11°29'04"	123°04'00"
			19	11°29'30"	123°02'30"
			20	11°30'30"	123°02'30"
			21	11°30'30"	123°03'00"
			22	11°30'30"	123°03'00"
			23	11°30'00"	123°03'30"
			24	11°30'30"	123°03'30"
			25	11°30'30"	123°04'30"
			26	11°31'00"	123°04'30"
			27	11°31'00"	123°06'00"
			28	11°29'30"	123°06'00"
			29	11°29'30"	123°04'30"
			30	11°28'30"	123°05'00"
			31	11°28'30"	123°05'00"
			32	11°28'00"	123°05'30"
			33	11°28'00"	123°03'00"
			34	11°27'00"	123°03'00"
			35	11°27'00"	123°03'30"
			36	11°26'30"	123°03'30"
			37	11°26'30"	123°04'00"
			38	11°25'00"	123°03'30"
			39	11°27'00"	123°04'00"
			40	11°24'00"	123°03'00"

			41	11°24'00"	123°02'30"
			42	11°23'30"	122°59'30"
			43	11°23'30"	123°59'30"
			1	11°24'00"	122°59'00"
	5,832 hectares	Pilar Capiz and Balasan Iloilo	1	11° 32'32"	123° 07' 30"
			2	11° 34'00"	123° 07' 30"
			3	11° 34'00"	123° 08' 00"
			4	11° 34'30"	123° 08' 00"
			5	11° 34'30"	123° 09' 30"
			6	11° 33'30"	123° 09' 30"
			7	11° 33'30"	123° 09' 30"
			8	11° 33'00"	123° 09' 00"
			9	11° 33'00"	123° 08' 30"
			10	11° 32'30"	123° 08' 30"
			1	11° 32'30"	123° 07' 30"
ROLANDO B. GIMENO/ LA CONCEPCION CONSTRUCTION	5021/10,000 hectares	Barangay Bagong Nayon, Antipolo City	1	18° 47' 39.57"	120° 19' 43.58"
			2	18° 47' 40.58"	120° 19' 54.78"
			3	18° 47' 41.86"	120° 20' 09.59"
			4	18° 47' 42.94"	120° 20' 21.84"
			5	18° 47' 33.97"	120° 20' 22.79"
			6	18° 47' 32.97"	120° 20' 22.88"
			7	18° 47' 25.18"	120° 20' 23.62"
			8	18° 47' 19.61"	120° 20' 24.14"
			9	18° 47' 12.64"	120° 20' 24.80"
			10	18° 47' 07.91"	120° 20' 25.25"
			11	18° 47' 05.26"	120° 20' 21.36"
			12	18° 47' 04.46"	120° 20' 20.17"
MINDANAO PORTLAND CEMENT CORPORATION	323.0953 hectares	Kiwalan, Kalubihon and Tagaito, Iligan City, Lanao de Norte			
		JUNIOR, EINSTIEN & LIBERANCE MINING CLAIMS	1'	8° -17'-58.776"	124° -15'-43.343"
			2'	8° -17'-51.850"	124° -15'-14.742"
			3'	8° -18'-18.791"	124° -15'-15.006"
			4'	8° -18'-30.188"	124° -16'-02.875"
			5'	8° -17'-39.518"	124° -16'-14.858"
			6'	8° 17'-33.451"	124° -15'-49.433"
		RENE NO.1, JOSETE NO.1 & RENE NO. 2	1"	8° 17'-59.479"	124° -16'-10.058"
			2"	8° 18'-04.485"	124° -16'-31.035"
			3"	8° 17'-24.323"	124° -16'-40.892"

			4"	8° 17'-22.745"	124° -16'-34.081"
			5"	8° 17'-26.427"	124° -16'-34.082"
			6"	8° 17'-26.430"	124° -16'-18.005"
			7"	8° 17'-39.519"	124° -16'-14.858"
			8"	8° 17'-12.527"	124° -16'-13.961"
			9"	8° 17'-08.127"	124° -15'-55.524"
			10"	8° 17'-33.451"	124° -15'-43.433"
			11"	8° 17'-39.519"	124° -16'-14.858"
DIOTREPIS M. BAUTISTA	405 hectares	Alegria, Surigao del Norte	1	9° 28'00"	125°35'00"
			2	9° 28'30"	125°35'00"
			3	9° 28'30"	125°36'30"
			4	9° 28'00"	125°36'30"
			5	9° 28'00"	125°37'00"
			6	9° 28'00"	125°37'00"

	Area	Contract Are	Corner	Latitude	Longitude
1. BALANGA BATAAN MINERALS CORPORATION	Limay, Bagac and Mariveles, Bataan	1,410.2480 hectares	1	14° 30'49.11"	120° 27' 29.06"
			2	14° 32'49.11"	120° 27' 28.77"
			3	14° 32' 49.45"	120° 29' 58.75"
			4	14° 32' 01.29"	120° 29' 58.86"
			5	14° 31' 54.03"	120° 29' 11.44"
			6	14° 31' 27.97"	120° 28' 56.14"
			7	14° 31' 05.59"	120° 28' 57.53"
			8	14° 31' 24.16"	120° 29' 09.18"
			9	14° 31' 19.97"	120° 29' 25.88"
			10	14° 31' 08.27"	120° 29' 35.93"
			11	14° 30'55.95"	120° 29' 52.86"
			12	14° 30'49.45"	120° 29' 59.06"
2. JABEL CORPORATION	Sitio Palok-Pias, Municipality of Bucay-Licuan, Province of Abra	297 hectares	1	17° 31' 26.368"	120° 50' 44.386"
			2	17° 31' 55.643"	120° 50' 44.386"
			3	17° 31' 55.643"	120° 50' 54.537"
			4	17° 31' 05.402"	120° 50' 54.537"
			5	17° 31' 05.402"	120° 51' 04.708"
			6	17° 32' 24.920"	120° 51' 04.708"
			7	17° 32' 24.920"	120° 51' 14.879
			8	17° 32' 34.676"	120° 51' 14.879
			9	17° 32' 34.676"	120° 51' 35.221"
			10	17° 32' 15.161"	120° 51' 35.221"
			11	17° 32' 15.161"	120° 52' 05.734"
			12	17° 31' 45.884"	120° 52' 05.734"
			13	17° 31' 45.884"	120° 51' 45.392"
			14	17° 31' 36.125"	120° 51' 45.392"
			15	17° 31' 36.125"	120° 50' 54.537"
			16	17° 31' 26.368"	120° 50' 54.537"
3. HI-CEMENT CORPORATION	Doña Remedios Trinidad and Norzagaray, Bulacan	342.6522 hectares	1	14° 59' 40.13"	121° 04' 44.58"
			2	14° 58' 00"	121° 04' 44.58"
			3	14° 58' 00"	121° 05' 00"
			3a	14° 58' 06.846"	121° 05' 00"
			3b	14° 58' 07.972"	121° 0501.898"
			3c	14° 58' 12.521"	121° 0501.898"
			3d	14° 58' 12.521"	121° 0508.278"
			3e	14° 58' 18.135"	121° 0508.486"
			3f	14° 58' 18.382"	121° 05' 00"
			4	14° 58' 48.517"	121° 05' 00"
			5	14° 58' 41.823"	121° 0508.980"
			6	14° 58' 40.505"	121° 0518.586"
			7	14° 58' 39.762"	121° 05' 30"
			8	14° 58' 30"	121° 05' 30"
			9	14° 58' 30"	121° 06' 00"

			9a	14° 58' 07.259"	121° 06' 00"
			9b	14° 58' 06.331"	121° 05'55.756"
			9c	14° 58' 00"	121° 06' 00"
			10	14° 55' 30"	121° 06' 00"
			11	14° 55' 30"	121° 05' 00"
			12	14° 55' 40.13"	121° 05' 00"
4. ABRA MINING AND INDUSTRIAL CORPORATION	Bo. Bañicang, Municipality of Bucay, Province of Abra	872 Hectares			
Parcel 1			1	17° 33' 22.98"	120° 41' 35.01"
			2	17° 33' 55.49"	120° 41' 35.01"
			3	17° 33' 55.49"	120° 41' 56.71"
			4	17° 33' 22.98"	120° 41' 56.71"
Parcel 2			1	17° 31' 59.75"	120° 42' 47.48"
			2	17° 31' 33.73"	120° 42' 47.48"
			3	17° 31' 33.73"	120° 42' 20.28"
			4	17° 31' 59.75"	120° 42' 20.28"
Parcel 3			1	17° 32' 23.77"	120° 43' 19.98"
			2	17° 32' 48.38"	120° 43' 28.81"
			3	17° 32' 39.80"	120° 43' 54.46"
			4	17° 32' 15.30"	120° 43' 45.63"
Parcel 4			1	17° 32' 48.43"	120° 43' 28.82"
			2	17° 34' 32.52"	120° 43' 28.82"
			3	17° 34' 32.52"	120° 43' 59.95"
			4	17° 34' 08.50"	120° 44' 23.08"
			5	17° 32' 48.43"	120° 44' 23.08"
5. CUNICKEL MINING AND INDUSTRIAL CORPORATION	Brgys. Amallaban, Eguia, Macalang, Petal and Hermosa, Municipality of Dasol, Province of Pangasinan	3,838.08 hectares	1	15° 54' 30"	119° 53'30"
Parcel - A		3,238.68 hectares	2	15° 55'36.51"	119° 53'30"
			3	15° 55'36.57"	119° 53'34.04"
			4	15° 56'00"	119° 53'41.77"
			5	15° 56'14.98"	119° 53'41.77"
			6	15° 56'14.98"	119° 53'30"
			7	15° 56'10.09"	119° 53'30"
			8	15° 55'34.88"	119° 53'30"
			9	15° 55'30"	119° 53'30"
			10	15° 55'16.27"	119° 53'13.45"
			11	15° 55'00"	119° 53'13.45"
			12	15° 55'00"	119° 53'30"
			13	15° 55'00"	119° 53'30"
			14	15° 56'00"	119° 52'30"
			15	15° 58'30"	119° 52'30"
			16	15° 58'30"	119° 55'30"

			17	15° 57'00"	119° 56'30"
			18	15° 57'00"	119° 54'30"
			19	15° 57'00"	119° 53'50.18"
			20	15° 56'44.31"	119° 53'50.18"
			21	15° 56'44.31"	119° 54'24.21"
			22	15° 56'54.72"	119° 54'24.21"
			23	15° 56'54.72"	119° 54'30"
			24	15° 57'00"	119° 54'30"
			25	15° 57'00"	119° 56'30"
			26	15° 57'00"	119° 55'45.13"
			27	15° 56'47.46"	119° 55'45.13"
			28	15° 56'47.46"	119° 56'30"
			29	15° 56'00"	119° 56'30"
			30	15° 56'00"	119° 55'30"
			31	15° 55'30"	119° 55'30"
			32	15° 55'30"	119° 54'30"
			33	15° 54'30"	119° 54'30"
			34	15° 54'30"	119° 54'20.18"
			35	15° 55'00"	119° 54'20.18"
			36	15° 55'00"	119° 54'14.80"
			37	15° 54'47.89"	119° 53'58.80
			38	15° 54'30"	119° 54'10.09"
Parcel - B		701.38 hectares	1	15° 52'30"	119° 54'30"
			2	15° 53'30"	119° 53'36.73"
			3	15° 53'30"	119° 54'30"
			4	15° 54'00"	119° 54'30"
			5	15° 54'00"	119° 56'00"
			6	15° 54'15.62"	119° 56'00"
			7	15° 54'18.22"	119° 55'05.04"
			8	15° 54'15.62"	119° 55'18.83"
			9	15° 54'28.03"	119° 55'18.83"
			10	15° 54'37.16"	119° 56'30"
			11	15° 52'30"	119° 56'30"
8. IBALONG RESOURCES AND DEVELOPMENT CORPORATION	Barisi, Libod and Palanog, Camalig and Manzano, Quibongbongan and Quibago Guinobatan, Albay	1,081.9087 hectares	1	13°08'30"	123°36'00"
			2	13°09'15"	123°36'00"
			3	13°09'15"	123°36'30"
			4	13°10'00"	123°36'30"
			5	13°10'00"	123°36'15"
			6	13°11'00"	123°36'15"
			7	13°11'00"	123°36'30"
			8	13°11'30"	123°37'00"
			9	13°11'30"	123°37'15"
			10	13°10'30"	123°37'15"
			11	13°10'30"	123°38'00"
			12	13°11'00"	123°38'00"
			13	13°11'00"	123°38'30"
			14	13°10'00"	123°38'30"
			15	13°10'00"	123°38'07.5"

			16	13°10'15"	123°38'07.5"
			17	13°10'15"	123°37'52.5"
			18	13°10'00"	123°37'52.5"
			19	13°10'00"	123°37'45"
			20	13°10'15"	123°37'45"
			21	13°10'15"	123°37'30"
			22	13°09'30"	123°37'30"
			23	13°09'30"	123°37'00"
			24	13°09'00"	123°37'00"
			25	13°09'00"	123°36'45"
			26	13°08'45"	123°36'45"
			27	13°08'45"	123°36'30"
			28	13°08'30"	123°36'30"
7. IBALONG RESOURCES AND DEVELOPMENT CORPORATION	Balusy,Sibonga, Cebu	807.50 hectares	1	10°00'00"	123°35'00"
			2	10°01'00"	123°35'00"
			3	10°01'00"	123°35'30"
			4	10°01'15"	123°35'30"
			5	10°01'15"	123°36'00"
			6	10°01'00"	123°36'00"
			7	10°01'00"	123°36'45"
			8	10°00'00"	123°36'45"
8. PHILEX GOLD PHILIPPINES, INCORPORATED	Capalayan and Nabago, Surigao City and Tagana-an, Sison and Placer, Surigao del Norte	2,306.00 hectares			
Parcel 1			1	9°44'00"	125° 31' 30"
			2	9°46'00"	125° 31' 30"
			3	9°46'00"	125° 32' 00"
			4	9°45'30"	125° 32' 00"
			5	9°45'30"	125° 32' 30"
			6	9°44'30"	125° 32' 30"
			7	9°44'30"	125° 32' 00"
			8	9°44'00"	125° 32' 00"
Parcel 2			1	9°43'30"	125° 32' 30"
			2	9°44'30"	125° 32' 30"
			3	9°44'30"	125° 33' 30"
			4	9°43'00"	125° 33' 30"
			5	9°43'00"	125° 34' 00"
			6	9°40'30"	125° 34' 00"
			7	9°40'30"	125° 34' 08.20"
			8	9°40'23.49"	125° 34' 08.20"
			9	9°40'00"	125° 33' 30"
			10	9°40'00"	125° 32' 30"
			11	9°40'30"	125° 32' 30"
			12	9°43'30"	125° 33' 00"
			13	9°41'00"	125° 33' 00"
			14	9°41'00"	125° 33' 30"

			15	9°41'30"	125° 33' 30"
			16	9°41'30"	125° 33' 00"
			17	9°43'30"	125° 33' 00"
Parcel 3			1	9°43'00"	125° 34' 00"
			2	9°43'44"	125° 34' 00"
			3	9°43'21"	125° 34' 20"
			4	9°43'21"	125° 34' 26"
			5	9°43'15"	125° 34' 26"
			6	9°43'11"	125° 34' 30"
			7	9°43'00"	125° 34' 30"
Parcel 4			1	9°39'30"	125° 34' 00"
			2	9°40'00"	125° 34' 00"
			3	9°40'20.16"	125° 34' 22.96"
			4	9°40'30"	125° 34' 22.96"
			5	9°40'30"	125° 34' 30"
			6	9°39'30"	125° 34' 30"
Parcel 5			1	9°37'30"	125° 34' 30"
			2	9°38'00"	125° 34' 30"
			3	9°38'00"	125° 35' 00"
			4	9°38'03.25"	125° 35' 00"
			5	9°38'03.25"	125° 35' 15.19"
			6	9°38'22.78"	125° 35' 15.19"
			7	9°38'22.78"	125° 35' 25.03"
			8	9°38'30"	125° 35' 25.03"
			9	9°38'30"	125° 35' 40"
			10	9°38'22.78"	125° 35' 40"
			11	9°38'22.78"	125° 35' 30"
			12	9°37'30"	125° 35' 30"
Parcel 6			1	9°38'30"	125° 35' 53.44"
			2	9°38'30"	125° 36' 08.14"
			3	9°38'23.46"	125° 36' 13.12"
			4	9°38'09.76"	125° 36' 15.09"
			5	9°38'07.50"	125° 35' 53.44"
8. BOHOL LIMESTONE CORPORATION	Garcia-Hernandez, Bohol	840 hectares	1	9°37' 52.89"	124° 18' 00.76"
			2	9°37' 28.85"	124° 18' 00.76"
			3	9°37' 28.85"	124° 18' 41.98"
			4	9°38' 44.97"	124° 18' 41.98"
			5	9°38' 44.97"	124° 18' 00.76"
			6	9°38' 18.93"	124° 18' 00.76"
			7	9°38' 18.93"	124° 18' 27.08"
			8	9°37' 52.89"	124° 18' 27.08"
9. PYRO COPPER MINING CORPORATION	Dasol, Pangasinan	4,380.71 hectares	1	15°58'00"	119°56'00"
			2	15°57'00"	119°56'00"
			3	15°57'00"	119°55'30"
			4	15°58'30"	119°55'30"

			5	15°58'30"	119°56'00"
			6	16°01'00"	119°55'00"
			7	16°01'00"	119°56'00"
			8	16°00'00"	119°56'00"
			9	16°00'00"	119°58'30"
			10	15°58'00"	119°58'30"
10. CANAAN AGRICULTURAL DEVELOPMENT CORPORATION	Villaba and Palompon, Leyte	804.00 hectares			
Parcel 1			1	11°09'00"	124°23'45"
			2	11°11'00"	124°23'15"
			3	11°11'00"	124°24'00"
			4	11°10'30"	124°24'00"
			5	11°10'30"	124°25'00"
			6	11°10'00"	124°24'30"
			7	11°10'00"	124°24'30"
			8	11°09'30"	124°24'30"
			9	11°09'00"	124°24'00"
			10	11°09'00"	124°24'00"
Parcel 2			1	11°08'00"	124°24'07.5"
			2	11°08'00"	124°24'07.5"
			3	11°08'00"	124°24'30"
			4	11°08'30"	124°24'30"
			5	11°08'30"	124°25'00"
			6	11°08'00"	124°25'00"
11. KALINAN TIMBER CORPORATION	Kalamansig, Sultan Kudarat	1,274.10 hectares	1	6°30'00"	124°12'00"
			2	6°31'30"	124°12'00"
			3	6°31'30"	124°14'30"
			4	6°30'00"	124°14'30"
12. DISCOVERY MINES, INCORPORATED	Santa and Cocoyan, Ilocos Sur	2,673.00 hectares	1	17°30'30"	120°23'30"
			2	17°31'00"	120°23'30"
			3	17°31'00"	120°24'00"
			4	17°32'00"	120°24'00"
			5	17°32'00"	120°22'30"
			6	17°32'30"	120°22'30"
			7	17°32'30"	120°24'00"
			8	17°33'00"	120°24'00"
			9	17°33'00"	120°25'00"
			10	17°33'30"	120°25'00"
			11	17°33'30"	120°25'30"
			12	17°34'00"	120°25'30"
			13	17°34'00"	120°27'30"
			14	17°33'30"	120°27'30"
			15	17°33'30"	120°27'00"
			16	17°33'00"	120°27'00"
			17	17°33'00"	120°26'30"
			18	17°32'00"	120°26'30"

			19	17°32'00"	120°26'00"
			20	17°31'30"	120°26'00"
			21	17°31'30"	120°25'30"
			22	17°30'30"	120°25'30"
			23	17°30'30"	120°24'30"
			24	17°30'00"	120°24'00"
13. AGLUBANG MINING CORPORATION	Victoria, Oriental Mindoro	2,290.6714 hectares	1	13°05'00"	121°08'30"
			2	13°05'00"	121°08'00"
			3	13°05'30"	121°08'00"
			4	13°05'30"	121°08'30"
			5	13°06'00"	121°08'30"
			6	13°06'00"	121°09'30"
			7	13°05'30"	121°09'30"
			8	13°05'30"	121°10'30"
			9	13°04'30"	121°10'30"
			10	13°04'30"	121°11'00"
			11	13°03'00"	121°11'00"
			12	13°03'00"	121°11'30"
			13	13°02'27"	121°11'30"
14. SAN CHRISTO MINERAL EXPLORATION CORPORATION	St. Bernard, Southern Leyte	855.7124 hectares	1	10°17'30"	125°08'00"
			2	10°18'30"	125°08'00"
			3	10°18'30"	125°07'30"
			4	10°18'58.80"	125°07'30"
			5	10°18'23.28"	125°09'15.45"
			6	10°17'30"	125°09'26.71"
15. MONARK CONSTRUCTORS CORPORATION	Villaba, Leyte	822.8215 hectares	1	11°11'00"	124°24'00"
			2	11°11'00"	124°23'30"
			3	11°12'30"	124°23'30"
			4	11°12'30"	124°25'00"
			5	11°10'30"	124°25'00"
			6	11°10'30"	124°24'00"
16. PYRAMID HILL MINING & INDUSTRIAL CORPORATION	Province of Palawan	5,149.9001 hectares	1	9°13'00"	117°57'00"
			2	9°14'00"	117°57'00"
			3	9°14'00"	117°58'30"
			4	9°13'30"	117°58'30"
			5	9°13'30"	117°58'00"
			6=42	9°12'00"	117°58'00"
			7=41	9°11'00"	117°59'00"
			8	9°11'00"	117°59'30"
			9=39	9°10'30"	117°59'30"
			10	9°10'30"	118°00'00"

			11=37	9°10'00"	118°00'00"
			12	9°10'00"	118°01'30"
			13	9°11'30"	118°01'30"
			14	9°11'30"	118°02'00"
			15	9°11'00"	118°02'00"
			16=32	9°11'00"	118°04'30"
			17=31	9°12'00"	118°06'00"
			18	9°13'00"	118°06'00"
			19	9°13'00"	118°06'30"
			20	9°14'30"	118°06'30"
			21	9°14'30"	118°07'00"
			22	9°16'30"	118°07'00"
			23	9°16'30"	118°08'00"
			24	9°15'30"	118°08'00"
			25	9°15'30"	118°09'00"
			26	9°14'30"	118°09'00"
			27	9°14'30"	118°07'30"
			28	9°13'00"	118°07'30"
			29	9°13'00"	118°07'00"
			30	9°12'00"	118°07'00"
			31=17	9°12'00"	118°06'00"
			32=16	9°11'00"	118°04'30"
			33	9°09'00"	118°04'30"
			34	9°09'00"	118°01'00"
			35	9°09'30"	118°01'00"
			36	9°09'30"	118°00'00"
			37=11	9°10'00"	118°00'00"
			38	9°10'00"	117°59'30"
			39=9	9°10'30"	117°59'30"
			40	9°10'30"	117°59'00"
			41=7	9°11'00"	117°59'00"
			42=6	9°12'00"	117°58'00"
			43	9°12'00"	117°57'30"
			44	9°13'00"	117°57'30"
17. ARIMCO MINING CORPORATION	Province of Nueva Viscaya and Quirino	37,000 hectares	1	16°21'00"	121°20'00"
			2	16°21'00"	121°22'00"
			3	16°24'30"	121°22'00"
			4	16°24'30"	121°26'30"
			5	16°23'00"	121°26'30"
			6	16°23'00"	121°33'30"
			7	16°24'00"	121°33'30"
			8	16°24'00"	121°34'00"
			9	16°25'30"	121°34'00"
			10	16°25'30"	121°37'00"
			11	16°23'30"	121°37'00"
			12	16°23'30"	121°34'00"
			13	16°21'00"	121°34'00"
			14	16°21'00"	121°35'00"
			15	16°19'30"	121°35'00"
			16	16°19'30"	121°33'00"
			17	16°18'00"	121°33'00"
			18	16°18'00"	121°32'00"

			19	16°14'00"	121°32'00"
			20	16°14'00"	121°28'30"
			21	16°15'30"	121°28'30"
			22	16°15'30"	121°28'00"
			23	16°16'30"	121°28'00"
			24	16°16'30"	121°28'00"
			25	16°17'30"	121°28'00"
			26	16°17'30"	121°24'00"
			27	16°20'00"	121°24'00"
			28	16°20'00"	121°22'00"
			29	16°19'00"	121°22'00"
			30	16°19'00"	121°18'30"
			31	16°16'30"	121°18'30"
			32	16°16'30"	121°17'00"
			33	16°17'30"	121°17'00"
			34	16°17'30"	121°14'00"
			35	16°18'30"	121°14'00"
			36	16°18'30"	121°13'30"
			37	16°20'00"	121°13'30"
			38	16°20'00"	121°13'00"
			39	16°21'30"	121°13'00"
			40	16°21'30"	121°14'00"
			41	16°22'00"	121°14'00"
			42	16°22'00"	121°14'30"
			43	16°22'30"	121°14'30"
			44	16°22'30"	121°15'00"
			45	16°22'00"	121°15'00"
			46	16°22'00"	121°15'30"
			47	16°21'30"	121°15'30"
			48	16°21'30"	121°16'00"
			49	16°21'00"	121°16'00"
			50	16°21'00"	121°16'30"
			51	16°20'30"	121°16'30"
			52	16°20'30"	121°18'00"
			53	16°20'00"	121°18'00"
			54	16°20'00"	121°20'00"

	Area	Contract Area	Corner	Latitude	Longitude
1. TALIBAYOG MINING CORPORATION	San Rafael & San Ildefonso, Bulacan	2065.2219 hectares	1	15° 02'00.00"	120° 57'30.00"
			2	15° 04'30.00"	120° 57'30.00"
			3	15° 04'30.00"	121° 00'00.00"
			4	15° 02'00.00"	121° 00'00.00"
2. EAGLE CEMENT CORPORATION	San Ildefonso & Dona Remedios Trinidad, Bulacan	82.6033 hectares	1	15° 03'30.00"	121° 04'00.00"
			1a	15° 03'39.76"	121° 04'00.00"
			1b	15° 03'49.52"	121° 04'00.00"
			2	15° 04'00.00"	121° 04'00.00"
			2a	15° 04'00.00"	121° 04'08.37"
			2b	15° 04'00.00"	121° 04'12.05"
			2c	15° 04'00.00"	121° 04'21.70"
			3	15° 04'00.00"	121° 04'30.00"
			3a	15° 03'57.06"	121° 04'30.00"
			3b	15° 03'44.05"	121° 04'30.00"
			3c	15° 03'31.03"	121° 04'30.00"
			4	15° 03'30.00"	121° 04'30.00"
			4a	15° 03'30.00"	121° 04'19.95"
			4b	15° 03'30.00"	121° 04'09.91"
			1	15° 03'30.00"	121° 04'00.00"
3. HINATUAN MINING CORPORATION	Talavera, Tagana-an, Surigao de Norte	773.77 hectares			
Parcel 1			1	9° 45' 29.22"	125° 43' 18.82"
			2	9° 45' 38.02"	125° 43' 12.29"
			3	9° 46' 00.57"	125° 43' 04.00"
			4	9° 46' 12.15"	125° 43' 02.90"
			5	9° 46' 18.00"	125° 42' 56.12"
			6	9° 46' 14.07"	125° 42' 48.70"
			7	9° 46' 09.43"	125° 42' 46.92"
			8	9° 46' 11.14"	125° 42' 37.44"
			9	9° 46' 09.56"	125° 42' 30.76"
			10	9° 46' 02.32"	125° 42' 27.16"
			11	9° 46' 01.79"	125° 42' 03.97"
			12	9° 46' 23.33"	125° 42' 04.58"
			13	9° 46' 38.50"	125° 42' 09.58"
			14	9° 46' 46.72"	125° 42' 07.65"
			15	9° 46' 52.73"	125° 41' 56.70"
			16	9° 47' 04.51"	125° 41' 55.70"
			17	9° 47' 20.85"	125° 41' 49.88"
			18	9° 47' 38.05"	125° 41' 48.35"

			19	9° 47' 25.54"	125° 42' 03.10"
			20	9° 47' 31.21"	125° 42' 18.33"
			21	9° 47' 28.41"	125° 42' 22.78"
			22	9° 47' 31.71"	125° 42' 35.28"
			23	9° 47' 37.79"	125° 42' 37.93"
			24	9° 47' 49.00"	125° 42' 46.53"
			25	9° 47' 39.41"	125° 42' 50.06"
			26	9° 47' 22.20"	125° 42' 49.74"
			27	9° 47' 13.77"	125° 42' 58.31"
			28	9° 47' 14.21"	125° 43' 10.92"
			29	9° 47' 08.75	125° 43' 20.71"
			30	9° 47' 15.09"	125° 43' 30.06"
			31	9° 47' 20.31"	125° 43' 40.54"
			32	9° 47' 07.32"	125° 43' 41.53"
			33	9° 46' 57.82"	125° 43' 48.80"
			34	9° 46' 59.79"	125° 44' 06.87"
			35	9° 46' 58.37"	125° 44' 09.25"
			36	9° 46' 45.89"	125° 44' 04.75"
			37	9° 46' 48.23"	125° 43' 55.52"
			38	9° 46' 45.75"	125° 43' 46.41"
			39	9° 46' 34.85"	125° 43' 37.68"
			40	9° 46' 24.80"	125° 43' 31.22"
			41	9° 46' 13.07"	125° 43' 28.73"
			42	9° 46' 06.44"	125° 43' 15.14"
			43	9° 46' 00.46"	125° 43' 10.32"
			44	9° 45' 48.89"	125° 43' 11.54"
			45	9° 45' 43.17"	125° 43' 18.53"
			46	9°45' 26.64"	125° 43' 21.10"
Parcel 2					
			1	9° 46' 20.28"	125° 42' 55.41"
			2	9° 46' 27.00"	125° 42' 50.17"
			3	9° 46' 27.07"	125° 42' 43.38"
			4	9° 46' 42.02"	125° 42' 42.30"
			5	9° 46' 43.88"	125° 42' 50.58"
			6	9° 46' 27.31"	125° 43' 01.70"
4. BENGUET CORPORATION	Sta. Cruz, Zambales	1406.7382 hectares			
Lot 1 (Entire Parcel III of the Zambales Chromite Mineral Reservation)					
Area=		1317.7853 hectares	1	15° 46' 30.00"	120° 00' 30.00"
			2	15° 44' 30.00"	120° 00' 30.00"
			3	15° 44' 30.00"	119° 58' 30.00"
			4	15° 46' 30.00"	119° 58' 30.00"

Lot 2 (Outside the Zambales Chromite Mineral Reservation)					
Area=		88.9709 hectares	5	15° 48' 30.00"	119° 58' 53.78"
			6	15° 48' 49.30"	119° 58' 53.78"
			7	15° 48' 49.30"	119° 59' 44.15"
			8	15° 48' 30.00"	119° 59' 44.15"
5. ORIENT AGGREGATES AND STRUCTURAL CONCEPT DEVELOPERS, INC.	Mariveles, Bataan	51.3090 hectares	1	14° 25' 34.5462"	120° 31' 00.0908"
			2	14° 25' 35.3975"	120° 30' 59.8018"
			3	14° 25' 36.3372"	120° 30' 57.5898"
			4	14° 25' 34.4653"	120° 30' 52.3575"
			5	14° 25' 36.0974"	120° 3048.0017"
			6	14° 25' 34.9895"	120° 30' 45.3810"
			7	14° 25' 35.0519"	120° 30' 43.3561"
			8	14° 25' 35.2658"	120° 30' 42.7071"
			9	14° 25' 36.6680"	120° 3040.7131"
			10	14° 25' 37.6457"	120° 30' 39.0951
			11	14° 25' 38.9161"	120° 3040.4801"
			12	14° 25' 39.5388"	120° 30' 41.1821"
			13	14° 25' 40.5804"	120° 30' 40.3305"
			14	14° 25' 41.1719"	120° 30' 39.8649
			15	14° 25' 40.7680"	120° 30' 42.1508"
			16	14° 25' 40.5802"	120° 30' 45.5853"
			17	14° 25' 43.2618"	120° 3046.4808"
			18	14° 25' 45.0702"	120° 30' 45.7361"
			19	14° 25' 45.8051"	120° 30' 44.4482"
			20	14° 25' 48.8442"	120° 30' 41.8941"
			21	14° 25' 52.0088"	120° 30' 36.3915"
			22	14° 25' 53.7198"	120° 30' 40.7225"
			23	14° 25' 53.7170"	120° 30' 46.7320"
			24	14° 25' 53.7158"	120° 31' 00.0865"
			25	14° 25' 45.0283"	120° 31' 08.5393"
			26	14° 25' 38.85.93"	120° 31' 13.8842"
			27	14° 25' 38.3237"	120° 31' 13.4538"
			28	14° 25' 38.7870"	120° 31' 13.0174"
			29	14° 25' 37.4691"	120° 31' 11.7803"
			30	14° 25' 35.2345"	120° 31' 12.6871"
			31	14° 25' 32.5683"	120° 31' 12.7868"
			32	14° 25' 31.3601"	120° 31' 12.6093"
			33	14° 25' 29.7886"	120° 31' 11.7483"

			34	14° 25' 28.2282"	120° 31' 11.1554"
			35	14° 25' 27.3912"	120° 31' 10.2852"
			36	14° 25' 26.5013"	120° 31' 05.9703"
			37	14° 25' 27.1531"	120° 31' 03.5368"
			38	14° 25' 29.9586"	120° 31' 00.7775"
			39	14° 25' 30.8680"	120° 31' 00.2702"
6. HEIRS OF FERNANDO P. DANCEL	Burgos, Ilocos Norte	108.42136 hectares	1	18° 29'00.00"	120° 39'00.00"
			2	18° 29'30.00"	120° 39'00.00"
			3	18° 29'30.00"	120° 39'33.50"
			4	18° 29'16.00"	120° 39'18.50"
			5	18° 29'04.00"	120° 39'20.00"
			6	18° 29'10.00"	120° 39'36.50"
			7	18° 29'18.00"	120° 39'49.00"
			8	18° 29'21.00"	120° 40'00.00"
			9	18° 29'00.00"	120° 40'00.00"
			10	18° 29'00.00"	120° 39'30.00"
7. MACROASIA CORPORATION	Brooke's Point, Palawan	410 hectares			
8. DABAWENYO MINERALS CORPORATION	Mati & Lupon, Davao Oriental	8917.0800 hectares	1	7° 01' 30.00"	126° 13' 00.00"
			2	7° 02' 00.00"	126° 13' 00.00"
			3	7° 02' 00.00"	126° 12' 30.00"
			4	7° 06' 00.00"	126° 12' 30.00"
			5	7° 06' 00.00"	126° 14' 00.00"
			6	7° 07' 00.00"	126° 14' 00.00"
			7	7° 07' 00.00"	126° 14' 30.00"
			8	7° 06' 30.00"	126° 14' 30.00"
			9	7° 06' 30.00"	126° 15' 15.00"
			10	7° 07' 00.00"	126° 15' 15.00"
			11	7° 07' 00.00"	126° 16' 00.00"
			12	7° 06' 30.00"	126° 16' 00.00"
			13	7° 06' 30.00"	126° 17' 00.00"
			14	7° 05' 00.00"	126° 17' 00.00"
			15	7° 05' 00.00"	126° 16' 30.00"
			16	7° 04' 00.00"	126° 16' 30.00"
			17	7° 04' 00.00"	126° 17' 00.00"
			18	7° 02' 30.00"	126° 17' 00.00"
			19	7° 02' 30.00"	126° 17' 30.00"
			20	7° 02' 00.00"	126° 17' 30.00"
			21	7° 02' 00.00"	126° 16' 00.00"
			22=28	7° 01' 30.00"	126° 16' 00.00"
			23=27	7° 04' 00.00"	126° 14' 00.00"

			24	7° 05' 00.00"	126° 14' 00.00"
			25	7° 05' 00.00"	126° 13' 00.00"
			26	7° 04' 00.00"	126° 13' 00.00"
9. MANILA MINING CORPORATION	Placer, Surigao Del Norte	211.5000 hectares	1	9° 38' 23.71"	125° 34' 54.55"
			2	9° 40' 46.70"	125° 34' 54.55"
			3	9° 40' 46.70"	125° 35' 04.38"
			4	9° 40' 27.17""	125° 35' 04.38"
			5	9° 40' 27.17""	125° 35'14.23"
			6	9° 40' 46.71"	125° 35'14.23"
			7	9° 40' 46.71"	125° 35' 24.07"
			8	9° 38' 23.71"	125° 35' 24.07"
10. MACROASIA CORPORATION					
11. TRANS-ASIA OIL AND ENERGY DEVELOPMENT CORPORATION	Jose Panganiban, Camarines Norte	333.1983 hectares	1	14° 18'34.024"	122° 39'9.198"
Lot 1		4.8753 hectares	2	14° 18'43.384"	122° 39'1.901"
			3	14° 18'50.224"	122° 39'0.890"
			4	14° 18'51.124"	122° 39'3.452"
			5	14° 18'44.374"	122° 39'5.184"
			6	14° 18'35.184"	122° 39'11.293"
Lot 2		318.1498 hectares	1	14° 18'30.000"	122° 39'15.073"
			2	14° 18'34.788"	122° 39'12.953"
			3	14° 18'40.426"	122° 39'12.818"
			4	14° 18'45.728"	122° 39'11.810"
			5	14° 18'51.031"	122° 39'10.940"
			6	14° 17'8.940"	122° 39'3.218"
			7	14° 17'11.375"	122° 39'4.547"
			8	14° 17'15.403"	122° 39'2.884"
			9	14° 17'17.545"	122° 38'53.480"
			10	14° 17'25.454"	122° 38'52.883"
			11	14° 17'25.458"	122° 38'58.888"
			12	14° 17'35.372"	122° 38'58.888"
			13	14° 17'43.303"	122° 38'51.767"
			14	14° 17'48.057"	122° 38'58.900"
			15	14° 17'50.484"	122° 38'50.762"
			16	14° 17'54.431"	122° 38'55.900"
			17	14° 18'0.000"	122° 39'55.788"
			18	14° 18'0.000"	122° 39'1.878"
			19	14° 17'54.650"	122° 39'8.088"
			20	14° 17'48.728"	122° 39'8.088"

			21	14° 17'44.333"	122° 39'14.148"
			22	14° 17'23.935"	122° 39'16.812"
			23	14° 17'3.545"	122° 39'27.144"
			24	14° 16'50.711"	122° 39'36.798"
			25	14° 16'48.944"	122° 39'27.822"
			26	14° 16'47.382"	122° 39'21.888"
			27	14° 16'43.745"	122° 39'22.358"
			28	14° 16'38.311"	122° 39'28.735"
			29	14° 16'34.820"	122° 39'32.360"
			30	14° 16'30.124"	122° 39'35.453"
			31	14° 16'33.330"	122° 39'38.257"
			32	14° 16'30.000"	122° 39'38.598"
			33	14° 16'30.000"	122° 39'44.298"
			34	14° 16'37.780"	122° 39'50.231"
			35	14° 16'30.000"	122° 39'58.745"
			36	14° 16'30.000"	122° 40'11.845"
			37	14° 16'38.329"	122° 40'5.827"
			38	14° 16'39.014"	122° 40'3.205"
			39	14° 16'42.786"	122° 39'58.201"
			40	14° 16'51.388"	122° 39'53.381"
			41	14° 16'54.088"	122° 39'55.800"
			42	14° 16'58.302"	122° 39'55.170"
			43	14° 17'5.384"	122° 39'48.748"
			44	14° 17'5.874"	122° 39'45.371"
			45	14° 17'15.580"	122° 39'45.868"
			46	14° 17'17.239"	122° 39'47.894"
			47	14° 17'14.921"	122° 39'50.568"
			48	14° 17'17.574"	122° 39'51.577"
			49	14° 17'21.217"	122° 39'48.557"
			50	14° 17'30.062"	122° 39'48.562"
			51	14° 17'30.059"	122° 39'52.960"
			52	14° 17'23.874"	122° 39'54.801"
			53	14° 17'21.887"	122° 39'59.128"
			54	14° 17'25.534"	122° 40'1.882"
			55	14° 17'30.037"	122° 40'0.837"
			56	14° 17'29.929"	122° 40'16.671"
			57	14° 17'28.207"	122° 40'21.803"
			58	14° 17'22.881"	122° 40'21.803"
			59	14° 17'19.921"	122° 40'22.717"
			60	14° 17'18.582"	122° 40'25.835"
			61	14° 17'19.774"	122° 40'28.951"
			62	14° 17'23.888"	122° 40'28.504"
			63	14° 17'25.148"	122° 40'27.404"
			64	14° 17'25.721"	122° 40'30.000"
			65	14° 16'59.909"	122° 40'30.000"
			66	14° 17'0.352"	122° 40'27.185"
			67	14° 16'55.485"	122° 40'28.118"

			68	14° 16'50.389"	122° 40'31.343"
			69	14° 16'50.257"	122° 40'14.200"
			70	14° 16'44.447"	122° 40'14.824"
			71	14° 16'38.748"	122° 40'11.593"
			72	14° 16'38.449"	122° 40'8.843"
			73	14° 16'37.080"	122° 40'9.772"
			74	14° 16'33.323"	122° 40'14.354"
			75	14° 16'34.585"	122° 40'16.088"
			76	14° 16'34.585"	122° 40'17.587"
			77	14° 16'30.000"	122° 40'17.591"
			78	14° 16'30.000"	122° 40'11.849"
			79	14° 16'30.000"	122° 39'58.745"
			80	14° 16'30.000"	122° 39'44.298"
			81	14° 16'30.000"	122° 39'38.598"
Lot 3		12.1742 hectares	1	14° 16'30.000"	122° 40'36.120"
			2	14° 16'30.914"	122° 40'36.109"
			3	14° 16'30.922"	122° 40'40.816"
			4	14° 16'36.156"	122° 40'36.140"
			5	14° 16'36.156"	122° 40'37.803"
			6	14° 16'39.085"	122° 40'40.890"
			7	14° 16'35.332"	122° 40'42.010"
			8	14° 16'30.000"	122° 40'53.382"
			9	14° 16'30.000"	122° 40'55.200"
			10	14°16'37.006"	122° 40'54.283"
			11	14° 16'40.508"	122° 40'54.228"
			12	14° 16'45.102"	122° 40'58.093"
			13	14° 16'48.524"	122° 41'0.000"
			14	14° 16'30.000"	122° 41'0.000"
			15	14° 16'30.000"	122° 40'55.200"
			16	14° 16'30.000"	122° 40'53.382"
12. A3 UNA MINING CORPORATION	Sta. Cruz, Zambales	448.8048 hectares			
Parcel 1		82.3538 hectares	1	15° 44' 15.00"	120° 03' 15.00"
			2	15° 45' 00.00"	120° 03' 15.00"
			3	15° 45' 00.00"	120° 03' 30.00"
			4	15° 44' 30.00"	120° 03' 30.00"
			5	15° 44' 30.00"	120° 03' 45.00"
			6	15° 44' 15.00"	120° 03' 45.00"
Parcel 2		222.4500 hectares	1	15° 48' 30.00"	120° 03' 00.00"
			2	15° 48' 00.00"	120° 03' 00.00"
			3	15° 48' 00.00"	120° 04' 00.00"

			4	15° 48' 05.50"	120° 04' 00.00"
			5	15° 48' 05.50"	120° 03' 52.50"
			6	15° 48' 14.50"	120° 03' 52.50"
			7	15° 48' 14.50"	120° 03' 41.00"
			8	15° 48' 05.50"	120° 03' 41.00"
			9	15° 48' 05.50"	120° 03' 30.00"
			10	15° 48' 30.00"	120° 03' 30.00"
Parcel 3		82.3380 hectares	1	15° 47' 30.00"	120° 04' 30.00"
			2	15° 48' 00.00"	120° 04' 30.00"
			3	15° 48' 00.00"	120° 05' 00.00"
			4	15° 47' 30.00"	120° 05' 00.00"
Parcel 4		81.7852 hectares	1	15° 45' 00.00"	120° 02' 30.00"
			2	15° 45' 15.00"	120° 02' 30.00"
			3	15° 45' 15.00"	120° 02' 45.00"
			4	15° 45' 30.00"	120° 02' 45.00"
			5	15° 45' 30.00"	120° 03' 00.00"
			6	15° 45' 00.00"	120° 03' 00.00"
13. PLATINUM GROUP METALS CORPORATION	Municipality of Dinupique	2,391.8041 hectares	1	16° 33' 30.00"	120° 16' 30.00"
	Province of Isabela		2	16° 34' 00.00"	120° 16' 30.00"
			3	16° 34' 00.00"	120° 17' 30.00"
			4	16° 35' 00.00"	120° 17' 30.00"
			5	16° 35' 00.00"	120° 17' 00.00"
			6	16° 35' 30.00"	120° 17' 00.00"
			7	16° 35' 30.00"	120° 17' 30.00"
			8	16° 37' 00.00"	120° 17' 30.00"
			9	16° 37' 00.00"	120° 17' 00.00"
			10	16° 38' 18.00"	120° 17' 00.00"
			11	16° 38' 20.00"	120° 19' 30.00"
			12	16° 38' 00.00"	120° 19' 30.00"
			13	16° 37' 00.00"	120° 19' 30.00"
			14	16° 37' 00.00"	120° 19' 00.00"
			15	16° 38' 00.00"	120° 19' 00.00"
			16	16° 35' 30.00"	120° 18' 30.00"
			17	16° 35' 00.00"	120° 18' 30.00"
			18	16° 34' 30.00"	120° 18' 00.00"
			19	16° 34' 00.00"	120° 18' 00.00"
			20	16° 34' 00.00"	120° 17' 30.00"
			21	16° 33' 30.00"	120° 17' 30.00"

14. FILMINERA RESOURCES CORPORATION	Aroroy, Masbate	129.7217 hectares	1	12° 27' 00.001"	123° 22' 59.992"
			2	12° 27' 18.273"	123° 22' 59.992"
			3	12° 27' 18.273"	123° 23' 24.368"
			4	12° 28' 09.083"	123° 23' 24.368"
			5	12° 28' 09.088"	123° 23' 03.834"
			6	12° 28' 18.253"	123° 22' 59.974"
			7	12° 28' 29.822"	123° 22' 59.894"
			8	12° 28' 30.001"	123° 23' 30.000"
			9	12° 28' 11.953"	123° 23' 30.000"
			10	12° 28' 11.619"	123° 22' 29.348"
			11	12° 28' 10.382"	123° 23' 30.000"
			12	12° 27' 00.001"	123° 22' 59.992"
15. FILMINERA RESOURCES CORPORATION	Aroroy, Masbate	128.1442 hectares	1	12° 29' 29.90"	123° 23' 00.10"
			2	12° 29' 29.90"	123° 23' 00.00"
			3	12° 30' 29.90"	123° 23' 59.90"
			4	12° 30' 39.10"	123° 23' 03.10"
			5	12° 30' 43.20"	123° 23' 04.40"
			6	12° 30' 49.80"	123° 23' 14.60"
			7	12° 30' 50.60"	123° 23' 24.50"
			8	12° 30' 51.10"	123° 23' 29.90"
			9	12° 30' 43.00"	123° 23' 29.90"
			10	12° 30' 44.70"	123° 23' 23.80"
			11	12° 30' 40.10"	123° 23' 15.10"
			12	12° 30' 31.50"	123° 23' 19.80"
			13	12° 30' 29.90"	123° 23' 16.90"
			14	12° 30' 29.90"	123° 22' 59.90"
			15	12° 29' 29.90"	123° 23' 00.00"
			16	12° 29' 29.90"	123° 23' 12.20"
			17	12° 29' 27.20"	123° 23' 07.50"
			18	12° 29' 18.80"	123° 23' 12.50"
			19	12° 29' 13.90"	123° 23' 03.90"
			20	12° 29' 05.40"	123° 23' 08.90"
			21	12° 29' 03.10"	123° 23' 04.50"
			22	12° 29' 55.60"	123° 23' 10.70"
			23	12° 29' 57.10"	123° 23' 13.70"
			24	12° 29' 05.70"	123° 23' 08.90"
			25	12° 29' 49.60"	123° 23' 18.40"
			26	12° 29' 51.90"	123° 23' 21.70"
			27	12° 29' 53.00"	123° 23' 21.10"
			28	12° 29' 54.40"	123° 23' 23.00"
			29	12° 29' 53.20"	123° 23' 23.70"
			30	12° 29' 57.90"	123° 23' 25.00"

			31	12° 29' 10.60"	123° 23' 17.50"
			32	12° 29' 15.50"	123° 23' 26.10"
			33	12° 29' 23.90"	123° 23' 21.10"
			34	12° 29' 28.80"	123° 23' 29.70"
			35	12° 29' 03.02"	123° 23' 28.90"
			36	12° 29' 30.20"	123° 23' 30.00"
			37	12° 29' 28.50	123° 23' 30.00"
			38	12° 29' 28.80"	123° 23' 29.70"
			39	12° 29' 21.90"	123° 23' 22.60"
			40	12° 29' 15.00	123° 23' 29.70"
			41	12° 29' 15.40"	123° 23' 30.00"
			42	12° 29' 08.80"	123° 23' 30.00"
			43	12° 29' 06.00"	123° 23' 25.20"
			44	12° 29' 00.20"	123° 23' 27.40"
			45	12° 29' 59.70"	123° 23' 27.60"
			46	12° 29' 57.90"	123° 23' 24.90"
			47	12° 29' 53.20"	123° 23' 23.70"
			48	12° 29' 51.90"	123° 23' 21.70"
			49	12° 29' 49.60"	123° 23' 18.40"
			50	12° 29' 47.70"	123° 23' 15.50"
			51	12° 29' 39.70"	123° 23' 21.20"
			52	12° 29' 45.20"	123° 23' 29.40"
			53	12° 29' 44.20"	123° 23' 30.10"
			54	12° 29' 30.20"	123° 23' 30.10"
16. RIO TUBA NICKEL MINING CORPORATION	Bataraza, Palawan	84.5384 hectares	1	8°35'50"	117°27'45"
			2	8°36'50"	117°27'45"
			3	8°36'20"	117°28'15"
			4	8°35'50"	117°28'15"
17. GALACTICA MINING AND DEVELOPMENT CORPORATION	Mati, Davao Oriental	2,337 hectares			
Parcel 1		320 hectares	1	8° 43' 31.40"	126° 11' 11.10"
			2	8° 43' 57.45"	126° 11' 11.10"
			3	8° 43' 57.45"	126° 11' 37.24"
			4	8° 44' 23.50"	126° 11' 37.24"
			5	8° 44' 23.50"	126° 12' 56.39"
			6	8° 43' 57.45"	126° 12' 56.39"
			7	8° 43' 57.45"	126° 12' 03.29"
			8	8° 43' 31.40"	126° 12' 03.29"
Parcel 2		865 hectares	1	8° 44' 23.50"	126° 11' 11.10"
			2	8° 44' 49.53"	126° 11' 11.10"
			3	8° 44' 49.53"	126° 10' 45.40"

			4	8° 45' 41.30"	126° 10' 45.40"
			5	8° 45' 41.30"	126° 10' 30.00"
			6	8° 46' 07.38"	126° 10' 30.00"
			7	8° 46' 07.38"	126° 11' 11.10"
			8	8° 45' 41.30"	126° 11' 11.10"
			9	8° 45' 41.20"	126° 12' 55.70"
			10	8° 45' 15.25"	126° 12' 55.70"
			11	8° 45' 15.25"	126° 13' 21.80"
			12	8° 44' 49.54"	126° 13' 21.44"
			13	8° 44' 49.53"	126° 11' 37.24"
			14	8° 44' 23.50"	126° 11' 37.24"
Parcel 3		909 hectares	1	8° 46' 07.38"	126° 11' 11.10"
			2	8° 46' 33.42"	126° 11' 11.10"
			3	8° 46' 33.42"	126° 10' 30.00"
			4	8° 47' 25.51"	126° 10' 30.00"
			5	8° 47' 25.51"	126° 11' 11.10"
			6	8° 47' 51.50"	126° 11' 11.10"
			7	8° 47' 51.51"	126° 12' 29.70"
			8	8° 47' 25.47"	126° 12' 29.70"
			9	8° 47' 25.47"	126° 12' 03.53"
			10	8° 46' 59.42"	126° 12' 03.53"
			11	8° 46' 59.42"	126° 12' 29.70"
			12	8° 46' 07.38"	126° 12' 29.70"
Parcel 4		128 hectares	1	8° 44' 23.50"	126° 13' 21.44"
			2	8° 44' 49.54"	126° 13' 21.44"
			3	8° 44' 49.54"	126° 14' 13.54"
			4	8° 44' 23.50"	126° 14' 13.54"
Parcel 5		115 hectares	1	8° 43' 31.40"	126° 13' 30.00"
			2	8° 43' 57.45"	126° 13' 30.00"
			3	8° 43' 57.45"	126° 14' 00.00"
			4	8° 43' 45.80"	126° 14' 00.00"
			5	8° 43' 45.80"	126° 14' 30.00"
			6	8° 43' 31.40"	126° 14' 30.00"
18. JRL CONSTRUCTION AND AGGREGATES INC.	Naga and Minglanilla, Cebu	338 hectares	1	10°16'30.00"	123°45'30.00"
			2	10°16'30.00"	123°45'00.00"
			3	10°16'30.00"	123°44'30.00"
			4	10°16'30.00"	123°44'00.00"
			5	10°16'30.00"	123°43'30.00"
			6	10°17'00.00"	123°43'30.00"

			7	10°17'00.00"	123°44'00.00"
			8	10°17'00.00"	123°44'30.00"
			9	10°17'00.00"	123°45'00.00"
			10	10°17'00.00"	123°45'30.00"
19. RAPU-RAPU MINERALS, INC.	Rapu-Rapu, Albay	1,585.8083 hectares	1	13°11'12.30"	124°11'30.00"
			2	13°11'12.30"	124°11'8.578"
			3	13°10'58.785"	124°11'8.578"
			4	13°10'48.381"	124°11'1.035"
			5	13°10'35.585"	124°11'15.123"
			6	13°10'42.488"	124°11'22.167"
			7	13°10'35.586"	124°11'29.211"
			8	13°10'42.489"	124°11'36.255"
			9	13°10'35.586"	124°11'43.299"
			10	13°10'42.488"	124°11'50.343"
			11	13°10'35.585"	124°11'57.387"
			12	13°10'38.587"	124°11'58.40"
			13	13°10'33.50"	124°11'58.40"
			14	13°10'39.00"	124°11'46.80"
			15	13°10'35.586"	124°11'43.299"
			16	13°10'33.50"	124°11'35.50"
			17	13°10'33.50"	124°11'30.00"
			18	13°10'30.00"	124°11'17.00"
			19	13°10'33.50"	124°11'4.00"
			20	13°10'35.00"	124°10'45.00"
			21	13°10'48.50"	124°10'20.00"
			22	13°10'55.00"	124°10'00"
			23	13°11'00"	124°10'00"
			24	13°12'00"	124°10'00"
			25	13°12'00"	124°09'30"
			26	13°12'30"	124°09'30"
			27	13°12'30"	124°11'00"
			28	13°13'00"	124°11'00"
			29	13°13'00"	124°10'30"
			30	13°13'00"	124°10'00"
			31	13°13'00"	124°09'30"
			32	13°13'30"	124°09'30"
			33	13°13'27.00"	124°10'00"
			34	13°13'00"	124°10'00"
			35	13°13'00"	124°10'30"
			36	13°13'17.50"	124°10'30.00"
			37	13°13'16.00"	124°10'36.00"
			38	13°13'18.00"	124°10'43.00"
			39	13°13'6.00"	124°10'52.50"
			40	13°13'4.50"	124°10'56.00"
			41	13°13'3.00"	124°11'00"

			42	13°13'00"	124°11'00"
			43	13°12'54.00"	124°11'30"
			44	13°12'30"	124°11'30"
			45	13°12'30.00"	124°12'17.50"
			46	13°12'26.00"	124°12'18.50"
			47	13°12'19.50"	124°12'22.00"
			48	13°12'8.00"	124°12'30.00"
			49	13°12'00"	124°12'30.00"
			50	13°12'00"	124°12'40.00"
			51	13°11'51.00"	124°12'40.00"
			52	13°11'48.00"	124°12'44.00"
			53	13°11'42.00"	124°12'37.00"
			54	13°11'37.50"	124°12'35.50"
			55	13°11'25.00"	124°12'35.50"
			56	13°11'22.00"	124°12'44.00"
			57	13°11'12.30"	124°12'48.00"
			58	13°11'8.00"	124°12'53.00"
			59	13°11'2.00"	124°12'53.00"
			60	13°10'56.00"	124°12'56.00"
			61	13°10'53.00"	124°12'51.00"
			62	13°10'43.453"	124°12'48.38"
			63	13°10'43.036"	124°12'48.01"
			64	13°11'12.30"	124°12'48.00"
			65	13°11'12.30"	124°12'30"
			66	13°11'30.00"	124°12'30"
			67	13°11'30.00"	124°11'30"
			68	13°11'30.00"	124°11'00"
			69	13°12'00"	124°11'00"
			70	13°12'00"	124°11'30"
			71	13°11'30.00"	124°11'30"

Contractor	Contract Area	Place		Corner	Latitude	Longitude
BACNOTAN CEMENT	757.0420 hectares	Alde, San Ildefonso, Bulacan	PARCEL 1	1	15 ° 04' 00"	121° 03' 30"
				2	15 ° 04' 30"	121° 03' 30"
				3	15 ° 04' 30"	121° 03' 18.02"
				4	15 ° 06' 00"	121° 03' 18.02"
				5	15 ° 06' 00"	121° 04' 30"
				6	15 ° 04' 00"	121° 04' 30"
				7	15 ° 04' 00"	121° 04' 00"
				8	15 ° 03' 30"	121° 04' 00"
				9	15 ° 03' 30"	121° 04' 30"
				10	15 ° 03' 05.14"	121° 04' 30"
				11	15 ° 03' 02.44"	121° 04' 14.27"
				12	15 ° 03' 08.22"	121° 04' 13.11"
				13	15 ° 03' 02.00"	121° 04' 21.02"
				14	15 ° 03' 18.39"	121° 04' 21.02"
				15	15 ° 03' 18.39"	121° 04' 11.34"
				16	15 ° 03' 21.67"	121° 04' 10.78"
				17	15 ° 03' 19.41"	121° 03' 57.59"
				18	15 ° 04' 04.00"	121° 03' 50.23"
LINGAY-MALOBAGO	167.8625 hectares	Malobago, Rapu-Rapu, Albay		1-2	S89° -49'E	300.00M
				2-3	S00° -11'W	900.00M
				3-4	N89° -49'W	300.00M
				4-5	S00° -11'W	197.75M
				5-6	S45° -11'W	46.65M
				6-7	N44° -49'W	300.00M
				7-8	N45° -11'W	300.00M
				8-9	N44° -49'W	300.00M
				9-10	S45° -11'W	300.00M
				10-11	N44° -49'W	300.00M
				11-12	S45° -11'W	300.00M
				12-13	N44° -49'W	600.00M
				13-14	N45° -11'E	321.32M
				14-15	N00° -11'E	476.44M
				15-16	S89° -49'E	600.00M
				16-17	S00° -11'W	300.00M
				17-18	S89° -49'E	600.00M
				18-19	N00° -11'E	300.00M
				19-1	S89° -49'E	300.00M
KIMHEE REALTY	2,013.7558	Daanbantayan,		1	11° 11' 00"	124° 02' 00"
				2	11° 11' 00"	124° 59' 00"
				3	11° 13' 00"	124° 59' 00"

				4	11° 13' 00"	124° 02' 00"
SAN JUANICO RESOURCES	3,432.0873 hectares	Candelaria, Zambales		1	15° 39' 30.00"	120° 00' 30.00"
				2	15° 39' 30.00"	120° 00' 30.00"
				3	15° 37' 30.00"	120° 01' 00.00"
				4	15° 38' 00.00"	120° 01' 00.00"
				5	15° 38' 00.00"	120° 00' 49.76"
				6	15° 39' 30.00"	120° 00' 49.76"
				7	15° 37' 40.15"	120° 00' 30.00"
				8	15° 38' 30.00"	120° 00' 30.00"
				9	15° 38' 30.00"	120° 01' 19.93"
				10	15° 38' 19.38"	120° 01' 19.98"
				11	15° 38' 09.67"	120° 01' 19.98"
				12	15° 38' 00.00"	120° 01' 19.98"
				13	15° 37' 40.10"	120° 01' 19.98"
				14	15° 37' 30.00"	120° 01' 19.98"
				15	15° 37' 37.00"	120° 01' 30.00"
				16	15° 37' 20.73"	120° 01' 30.00"
				17	15° 37' 10.50"	120° 01' 30.00"
				18	15° 37' 10.50"	120° 01' 40.50"
				19	15° 37' 20.73"	120° 01' 40.50"
				20	15° 37' 20.73"	120° 02' 00.00"
				21	15° 39' 30.00"	120° 02' 00.00"
	886.9780 hectares		PARCEL 2	1	15° 39' 30.00"	120° 03' 00.00"
				2	15° 37' 30.00"	120° 03' 00.00"
				3	15° 37' 30.00"	120° 02' 40.36"
				4	15° 37' 50.24"	120° 02' 40.36"
				5	15° 37' 50.24"	120° 02' 50.34"
				6	15° 38' 00.00"	120° 02' 50.34"
				7	15° 38' 00.00"	120° 03' 11.08"
				8	15° 39' 30.00"	120° 03' 11.08"
				9	15° 39' 30.00"	120° 03' 30.00"
				10	15° 37' 30.00"	120° 03' 30.00"
				11	15° 37' 30.00"	120° 04' 00.00"
				12	15° 39' 30.00"	120° 04' 00.00"
	813.0451 hectares		PARCEL 3	1	15° 39' 30.00"	120° 05' 30.00"
				2	15° 39' 00.00"	120° 05' 30.00"
				3	15° 39' 00.00"	120° 07' 30.00"
				4	15° 39' 30.00"	120° 07' 30.00"
				5	15° 39' 30.00"	120° 08' 22.50"
				6	15° 38' 30.00"	120° 08' 22.50"
				7	15° 38' 30.00"	120° 08' 00.00"

				8	15° 38' 04.82"	120° 08' 00.00"
				9	15° 37' 42.50"	120° 07' 38.50"
				10	15° 37' 24.10"	120° 07' 58.54"
				11	15° 37' 00.00"	120° 07' 58.54"
				12	15° 37' 00.00"	120° 07' 30.00"
				13	15° 36' 30.00"	120° 07' 30.00"
168 FERRUM PACIFIC MINING	8485.7008 hectares	Midsalip and Bayog, Zamboanga	PARCEL 1	1	8° 02' 00"	123° 14' 00"
			4,825.2047 hectares	2	8° 05' 00"	123° 14' 00"
				3	8° 05' 00"	123° 16' 00"
				4	8° 03' 00"	123° 16' 00"
				5	8° 03' 00"	123° 17' 30"
				6	8° 02' 00"	123° 17' 30"
				7	8° 02' 00"	123° 18' 00"
				8	8° 01' 30"	123° 18' 00"
				9	8° 01' 30"	123° 19' 00"
				10	8° 01' 00"	123° 19' 00"
				11	8° 01' 00"	123° 20' 00"
				12	8° 00' 30"	123° 20' 00"
				13	8° 00' 30"	123° 20' 30"
				14	8° 58' 30"	123° 20' 30"
				15	8° 58' 30"	123° 21' 00"
				16	8° 00'0 0"	123° 21' 00"
				17	8° 00'0 0"	123° 22' 30"
				18	7° 58' 00"	123° 22' 30"
				19	7° 58' 00"	123° 21' 30"
				20	8° 58' 30"	123° 21' 30"
				21	8° 58' 30"	123° 21' 00"
				22	8° 58' 00"	123° 21' 00"
				23	8° 58' 00"	123° 19' 30"
				24	8° 58' 30"	123° 19' 30"
				25	8° 58' 30"	123° 18' 30"
				26	8° ' 00'30"	123° 18' 30"
				27	8° 00' 30"	123° 17' 30"
				28	8° 01' 30"	123° 17' 30"
				29	8° 01' 30"	123° 16' 30"
				30	8° 02' 00"	123° 16' 30"
			PARCEL 2	1	7° 57' 30"	123° 04' 00"
			2,370.441 hectares	2	7° 58' 00"	123° 04' 00"
				3	7° 58' 00"	123° 07' 30"
				4	7° 58' 30"	123° 07' 30"
				5	7° 58' 30"	123° 08' 00"

				6	7° 58' 00"	123° 09' 00"
				7	7° 58' 00"	123° 09' 30"
				8	7° 57' 30"	123° 09' 30"
			PARCEL 3			
			1,270.1448 hectares	1	7° 53' 00"	123° 01' 30"
				2	7° 55' 30"	123° 01' 30"
				3	7° 55' 30"	123° 03' 00"
				4	7° 53' 00"	123° 03' 00"
P.L GOODMAN MINING AND	24,742.2714 hectares	Mati & Gov. Generoso, Davao		1	6° 39' 30.00"	126° 10' 00.00"
				2	6° 40' 00.00"	126° 10' 00.00"
				3	6° 40' 00.00"	126° 13' 30.53"
				4	6° 39' 43.44"	126° 13' 32.82"
				5	6° 38' 48.44"	126° 12' 54.28"
				6	6° 37' 00.00"	126° 13' 12.28"
				7	6° 37' 00.00"	126° 13' 00.00"
				8	6° 39' 30.00"	126° 13' 00.00"
ST. PATRICK MINING &	2,288.5828 hectares	Mati, Davao Oriental		1	6° 47' 25.51"	126° 10' 30.00"
				2	6° 49' 00.00"	126° 10' 30.00"
				3	6° 49' 00.00"	126° 12' 23.00"
				4	6° 48' 43.98"	126° 12' 33.12"
				5	6° 47' 21.02"	126° 13' 45.00"
				6	6° 46' 59.43"	126° 13' 47.80"
				7	6° 46' 59.38"	126° 14' 03.80"
				8	6° 46' 07.40"	126° 14' 43.44"
				9	6° 46' 07.34"	126° 14' 13.80"
				10	6° 45' 00.00"	126° 14' 13.80"
				11	6° 45'00.00"	126° 13' 21.80"
				12	6° 45' 15.25"	126° 13' 21.80"
				13	6° 45' 15.25"	126° 12' 55.70"
				14	6° 45' 41.25"	126° 12' 55.70"
				15	6° 45' 41.29"	126° 12' 29.70"
				16	6° 45' 59.42"	126° 12' 29.70"
				17	6° 46' 59.52"	126° 13' 21.80"
				18	6° 47' 25.47"	126° 13' 21.80"
				19	6° 47' 25.47"	126° 12' 29.70"
				20	6° 47' 51.51"	126° 12' 29.70"
				21	6° 47' 51.50"	126° 10' 45.40"
				22	6° 47' 21.25"	126° 10' 45.40"

	80.0595 hectares		PARCEL 2	1	6° 45' 00.00"	126° 10' 30.00"
				2	6° 45' 41.33"	126° 10' 30.00"
				3	6° 45' 41.33"	126° 10' 45.40"
				4	6° 45' 00.00"	126° 10' 45.40"
BLUE RIDGE MINERAL	3,715.3409 hectares	Mati & san Isidro, Davao Or.		1	6° 40' 01.88"	126°11' 10.42"
				2	6° 42' 12.17"	126°11' 10.42"
				3	6° 42' 12.17"	126°10'44.89"
				4	6° 42' 38.27"	126°10'44.89"
				5	6° 42' 38.27"	126°09' 52.66"
				6	6° 43'04.43"	126°09' 52.66"
				7	6° 43'04.43"	126°10' 18.77"
				8	6° 43' 30.41"	126°10' 18.77"
				9	6° 43' 30.41"	126°14' 34.40"
				10	6° 42' 40.19"	126°14' 39.28"
				11	6° 42' 40.19"	126°13' 49.38"
				12	6° 40' 40.53"	126°13' 49.38"
				13	6° 40' 40.53"	126°13' 48.77"
				14	6° 40' 17.00"	126°13' 35.00"
				15	6° 40' 01.85"	126°13' 38.49"
				16	6° 40' 00.53"	126°13' 38.49"
				17	6° 40' 00.53"	126°11' 10.00"
PHILEX MINING	4,828.4215	Tuba & Itogon		1	16° 13' 00"	120° 36' 30"
				2	16° 17' 30"	120° 36' 30"
				3	16° 17' 30"	120° 37' 00"
				4	16° 18' 00"	120° 37' 00"
				5	16° 18' 00"	120° 38' 30"
				6	16° 17' 30"	120° 38' 30"
				7	16° 17' 30"	120° 40' 40"
				8	16° 14' 00"	120° 40' 00"
				9	16° 14' 00"	120° 38' 30"
				10	16° 13' 00"	120° 38' 30"
				1	16° 13' 00"	120° 36' 30"
CITADEL MINING	336.3782 hectares	Davao City		1	10° 30' 30"	123° 58' 30"
				2	10° 32' 00"	123° 58' 30"
				3	10° 32' 00"	123° 59' 30"
				4	10° 31' 30"	123° 59' 30"
				5	10° 31' 30"	123° 59' 00"
				6	10° 30' 30"	123° 59' 00"
PHILEX MINING	2,958.139 hectares	Tuba & Itogon		1	16° 10' 00"	120° 36' 30"
				2	16° 13' 00"	120° 36' 30"
				3	16° 13' 00"	120° 38' 30"

				4	16° 14' 00"	120° 38' 30"
				5	16° 14' 00"	120° 40' 00"
				6	16° 10' 00"	120° 40' 00"
				7	16° 10' 00"	120° 39' 00"
				8	16° 12' 30"	120° 39' 00"
				9	16° 12' 30"	120° 37' 30"
				10	16° 11' 30"	120° 37' 30"
				11	16° 11' 30"	120° 38' 00"
				12	16° 10' 00"	120° 38' 00"
				1	16° 10' 00"	120° 36' 30"
OREGON MINING AND	2,137.682 hectares	San Manuel, San Nicolas and Tayug,		1	16°02'00"	120°42'30"
				2	16°05'00"	120°42'30"
				3	16°05'00"	120°45'00"
				4	16°02'30"	120°45'00"
				5	16°02'30"	120°44'00"
				6	16°02'00"	120°44'00"
				7	16°02'00"	120°43'30"
				8	16°03'00"	120°42'30"
				9	16°03'00"	120°43'00"
				10	16°02'00"	120°43'.00"
GULF ESTATE MINING	1,362.3731 hectares	Alaminos and Sual Pangasinan		1	16°09'00"	120°00'30"
				2	16°09'00"	120°01'00"
				3	16°09'30"	120°01'00"
				4	16°09'30"	120°01'30"
				5	16°10'00"	120°01'30"
				6	16°10'00"	120°02'30"
				7	16°09'30"	120°02'30"
				8	16°09'16"	120°02'51"
				9	16°08'43"	120°02'51"
				10	16°08'30"	120°02'40"
				11	16°08'30"	120°02'30"
				12	16°07'30"	120°02'30"
				13	16°07'30"	120°01'30"
				14	16°07'15"	120°01'30"
				15	16°07'15"	120°01'00"
				16	16°07'30"	120°01'00"
				17	16°07'30"	120°01'18"
				18	16°08'00"	120°01'18"
				19	16°08'00"	120°00'30"
				1	16°08'48.8"	120°00'43.2"
				2	16°08'48.8"	120°01'00"
				3	16°08'47"	120°01'00"

				4	16°08'47"	120°01'19.2"
				5	16°08'35.6"	120°01'19.2"
				6	16°08'35.6"	120°00'43.2"
ITOGON-SUYOC MINES,	1,728.8535 hectares	Mankayan, Benguet		1	16°48'08.4978"	120°47'48.5884"
PHILEX GOLD PHILIPPINES,	2,878.70 hectares	Sison, Tubod, Mainit and Placer,	PARCEL 1	1	9° 38' 00"	125° 31' 00"
				2	9° 38' 00"	125° 32' 30"
				3	9° 38' 40"	125° 32' 40"
				4	9° 38' 34"	125° 32' 45"
				5	9° 38' 30"	125° 33' 00"
				6	9° 37' 30"	125° 33' 00"
				7	9° 37' 30"	125° 32' 00"
				8	9° 37' 00"	125° 32' 00"
				9	9° 37' 00"	125° 31' 00"
			PARCEL II	1	9° 38' 30"	125° 32' 30"
				2	9° 38' 30"	125° 33' 30"
				3	9° 38' 00"	125° 33' 30"
				4	9° 38' 00"	125° 33' 45"
				5	9° 35' 30"	125° 34' 00"
				6	9° 35' 30"	125° 32' 30"
			PARCEL III			
				1	9° 38' 30"	125° 34' 00"
				2	9° 38' 30"	125° 35' 00"
				3	9° 35' 30"	125° 35' 00"
				4	9° 35' 50"	125° 34' 22.50"
			PARCEL IV	1	9° 33' 00"	125° 32' 00"
				2	9° 34' 30"	125° 32' 00"
				3	9° 34' 30"	125° 33' 00"
				4	9° 33' 00"	125° 33' 00"
			PARCEL IV	1	9° 30' 00"	125° 35' 00"
				2	9° 31' 00"	125° 35' 00"
				3	9° 31' 00"	125° 35' 30"
				4	9° 30' 30"	125° 35' 30"
				5	9° 30' 30"	125° 36' 00"
				6	9° 31' 30"	125° 36' 00"
				7	9° 31' 30"	125° 37' 00"
				8	9° 30' 30"	125° 37' 00"

				9	9° 30' 30"	125° 38' 30"
				10	9° 30' 00"	125° 38' 30"
LEPANTO CONSOLIDATED	1,829.3565 hectares	Mankayan, Benguet		1	16° 54' 30"	120° 45' 30"
				2	16° 54' 30"	120° 46' 30"
				3	16° 53' 30"	120° 46' 30"
				4	16° 53' 30"	120° 47' 30"
				5	16° 53' 00"	120° 47' 30"
				6	16° 53' 00"	120° 48' 00"
				7	16° 52' 30"	120° 48' 00"
				8	16° 52' 30"	120° 49' 30"
				9=34	16° 51' 38"	120° 48' 30"
				10=33	16° 51' 38"	120° 48' 30"
				11	16° 51' 30"	120° 49' 33"
				12	16° 50' 50"	120° 49' 08"
				13	16° 50' 50"	120° 49' 00"
				14	16° 50' 30"	120° 49' 00"
				15=32	16° 50' 30"	120° 48' 30"
				16=31	16° 50' 30"	120° 46' 55"
				17	16° 50' 00"	120° 46' 55"
				18	16° 50' 00"	120° 47' 00"
				19	16° 49' 44"	120° 47' 00"
				20	16° 49' 44"	120° 46' 46"
				21	16° 49' 30"	120° 46' 46"
				22	16° 49' 30"	120° 46' 00"
				23	16° 49' 00"	120° 46' 00"
				24	16° 49' 00"	120° 45' 30"
				25	16° 50' 00"	120° 45' 30"
				26	16° 50' 00"	120° 46' 00"
				27	16° 51' 00"	120° 46' 00"
				28	16° 51' 00"	120° 46' 25"
				29	16° 50' 53"	120° 46' 30"
				30	16° 50' 30"	120° 46' 30"
				31=16	16° 50' 30"	120° 46' 55"
				32=15	16° 50' 30"	120° 48' 30"
				33=10	16° 51' 30"	120° 48' 30"
				34=9	16° 51' 38"	120° 48' 30"
				35	16° 51' 40"	120° 48' 25"
				36	16° 51' 52"	120° 48' 25"
				37	16° 51' 55"	120° 48' 19"
				38	16° 51' 45"	120° 48' 16"
				39	16° 51' 48"	120° 48' 08"
				40	16° 51' 30"	120° 48' 00"
				41	16° 52' 00"	120° 48' 00"
				42	16° 52' 00"	120° 47' 34"
				43	16° 52' 15"	120° 47' 31"

				44	16° 52' 15"	120° 47' 18"
				45	16° 52' 00"	120° 47' 21"
				46	16° 52' 00"	120° 47' 00"
				47	16° 53' 00"	120° 47' 00"
				48	16° 53' 30"	120° 46' 33"
				49	16° 53 20"	120° 46' 33"
				50	16° 53' 20"	120° 46' 30"
				51=3	16° 53' 30"	120° 46' 30"
				52=58	16° 53' 30"	120° 45' 30"
				53=57	16° 53' 30"	120° 45' 20"
				54	16° 53' 00"	120° 45' 20"
				55	16° 53' 00"	120° 44' 30"
				56	16° 53' 30"	120° 44' 30"
				57=53	16° 53' 30"	120° 45' 20"
				58=52	16° 53' 30"	120° 45' 30"
EXPLORATION CORPORATION	1,803.5285 hectares	Lagupit, santiago, Agusan del Norte		1	9° 13' 30"	125° 39' 00"
				2	9° 14' 00"	125° 39' 00"
				3	9° 14' 00"	125° 34' 00"
				4	9° 15' 30"	125° 34' 00"
				5	9° 15' 30"	125° 37' 00"
				6	9° 14' 00"	125° 37' 00"
				7	9° 14' 00"	125° 39' 30"
				8	9° 13' 30"	125° 39' 30"
TEALTY AND DEVELOPMENT	171.72095 hectares	Barras Province of Rizal		1	14° 37' 37.00"	121° 15' 00.00"
				2	14° 37' 41.52"	121° 15' 00.12"
				3	14° 37' 48.50"	121° 15' 00.00"
				4	14° 38' 08.20"	121° 15' 00.00"
				5	14° 38' 09.71"	121° 15' 04.07"
				6	14° 38' 20.00"	121° 15' 31.25"
				7	14° 38' 18.49"	121° 15' 38.37"
				8	14° 37' 59.70"	121° 15' 59.20"
				9	14° 37' 59.80"	121° 15' 54.37"
				10	14° 37' 52.63"	121° 15' 40.71"
				11	14° 37' 78.50"	121° 15' 30.00"
				12	14° 37' 37.00"	121° 15' 30.00"
JABEL CORPORATION	758 hectares	Municipality of Licuan-Baay, Abra		1	17° 35' 24.084"	120° 52' 15.581"
				2	17° 37' 05.749"	120° 53' 16.843"
				3	17° 36' 31.324"	120° 54' 18.319"
				4	17° 34' 49.909"	120° 53' 17.275"

Contractor	Contract Area	Place		Corner	Latitude	Longitude
CAMBAYAS MINING	3,518.2015 hectares	Guiuan, Eastern Samar		1	10° 41' 35"	125° 45' 00"
				2	10° 42' 30"	125° 45' 00"
				3	10° 42' 30"	125° 44' 03"
				4	10° 43' 00"	125° 44' 00"
				5	10° 43' 00"	125° 43' 36"
				6	10° 43' 30"	125° 43' 30"
				7	10° 43' 30"	125° 44' 00"
				8	10° 44' 26"	125° 44' 03"
				9	10° 44' 20"	125° 45' 00"
				10	10° 44' 11"	125° 45' 30"
				11	10° 44' 15"	125° 46' 30"
				12	10° 44' 15"	125° 47' 00"
				13	10° 44' 00"	125° 48' 00"
				14	10° 43' 48"	125° 48' 30"
				15	10° 42' 00"	125° 48' 30"
				16	10° 42' 30"	125° 48' 28"
				17	10° 41' 40"	125° 48' 00"
				18	10° 42' 00"	125° 48' 00"
				19	10° 42' 00"	125° 47' 00"
				20	10° 41' 44"	125° 47' 00"
				21	10° 41' 45"	125° 46' 30"
				22	10° 41' 30"	125° 45' 30"
MT. SINAI MINING EXPLORATION AND	510.1601 hectares	Homonhon Island, Guiuan, Eastern Samar		1	10° 45' 00.00"	125° 42' 00.00"
				2	10° 45' 00.00"	125° 42' 16.00"
				3	10° 44' 10.00"	125° 42' 35.00"
				4	10° 44' 16.00"	125° 43' 00.00"
				5	10° 44' 15.00"	125° 43' 15.00"
				6	10° 44' 00.00"	125° 43' 30.00"
				7	10° 43' 58.00"	125° 43' 42.00"
				8	10° 44' 05.00"	125° 44' 00.00"
				9	10° 43' 30.00"	125° 44' 00.00"
				10	10° 43' 30.00"	125° 42' 42.00"
				11	10° 43' 38.00"	125° 42' 00.00"
				12	10° 43' 56.00"	125° 42' 00.00"
				13	10° 44' 15.00"	125° 42' 15.00"
				14	10° 44' 25.00"	125° 42' 12.00"
				15	10° 44' 25.00"	125° 42' 00.00"
HEIRS OF BALDOMERO NEVADA, SR. TRINIDAD NEVADA	80.6888 hectares	Tuba, Benguet	WHOLE CONTRACT	1	16° 16' 3.2084"	120° 37' 7.2878"
			Heirs of Baldomero Nevada Jr.	1	16° 16' 3.2084"	120° 37' 7.2878"
			lot 1 B	1	16° 15' 41.3911"	120° 37' 7.9389"

			Heirs of Trinidad Nevada Jr.	1	16° 15' 54.354"	120° 37' 3.0304"
			lot 1 B	1	16° 15' 37.2841"	120° 37' 17.1114"
			lot 2 C	1	16° 15' 54.9903"	120° 37' 25.8029"
			Heirs of Baldomero Nevada Sr.	1	16° 15' 45.5008"	120° 38' 58.7852"
			lot 3-B	1	16° 15' 48.1385"	120° 37' 21.3495"
REPUBLIC CEMENT	559 hectares	Norzagaray Bulacan	58 hectares	1	14° 51' 46.73"	121° 5' 5.70"
				2	14° 51' 46.42"	121° 4' 56.88"
				3	14° 51' 53.10"	121° 4' 49.89"
				4	14° 51' 51.33"	121° 4' 44.09"
				5	14° 52' 21.05"	121° 4' 43.03"
				6	14° 52' 21.78"	121° 5' 4.44"
			LUFAR	1	14° 51' 47.18"	121° 5' 19.07"
				3	14° 51' 46.73"	121° 5' 5.70"
				5	14° 52' 25.76"	121° 5' 4.30"
				7	14° 52' 26.22"	121° 5' 17.67"
			LUFAR X	1	14° 52' 21.78"	121° 5' 4.44"
				2	14° 52' 21.05"	121° 4' 43.03"
				3	14° 52' 54.31"	121° 4' 41.81"
				4	14° 52' 55.03"	121° 5' 3.25"
			LUFAR II	1	14° 52' 26.56"	121° 5' 27.70"
				2	14° 52' 25.76"	121° 5' 4.30"
				3	14° 52' 55.03"	121° 5' 3.25"
				4	14° 52' 55.83"	121° 5' 26.65"
			WALTER	1	14° 52' 26.90"	121° 5' 37.72"
				2	14° 52' 26.56"	121° 5' 27.70"
				3	14° 52' 36.31"	121° 5' 27.35"
				4	14° 52' 36.65"	121° 5' 37.37"
			TOM	1	14° 52' 36.65"	121° 5' 37.37"
				2	14° 52' 36.31"	121° 5' 27.35"
				3	14° 52' 40.07"	121° 5' 26.99"
				4	14° 52' 46.41"	121° 5' 37.02"
			NOAH	1	14° 52' 46.41"	121° 5' 37.02"
				2	14° 52' 46.07"	121° 5' 26.99"
				3	14° 52' 55.83"	121° 5' 26.65"
				4	14° 52' 56.17"	121° 5' 36.67"
			LUFAR XI	1	14° 52' 55.15"	121° 5' 6.59"
				2	14° 52' 54.31"	121° 4' 41.81"
				3	14° 53' 23.58"	121° 4' 40.78"
				4	14° 53' 24.42"	121° 5' 5.54"

			ROGER	1	14° 52' 55.48"	121° 5' 16.62"
				2	14° 52' 55.15"	121° 5' 6.59"
				3	14° 53' 4.81"	121° 5' 6.24"
				4	14° 53' 5.25"	121° 5' 16.27"
			SYLVIA	1	14° 52' 55.83"	121° 5' 26.65"
				2	14° 52' 55.48"	121° 5' 16.62"
				3	14° 53' 5.25"	121° 5' 16.27"
				4	14° 53' 5.59"	121° 5' 26.30"
			TEDDY	1	14° 52' 56.17"	121° 5' 36.67"
				2	14° 52' 55.83"	121° 5' 36.65"
				3	14° 53' 5.59"	121° 5' 26.30"
				4	14° 53' 5.83"	121° 5' 36.32"
			PLATO	1	14° 53' 5.25"	121° 5' 16.27"
				2	14° 53' 4.81"	121° 5' 6.24"
				3	14° 53' 14.66"	121° 5' 5.89"
				4	14° 53' 15.00"	121° 5' 15.92"
			GILBERT	1	14° 53' 5.59"	121° 5' 26.30"
				2	14° 53' 5.25"	121° 5' 16.27"
				3	14° 53' 15.00"	121° 5' 15.92"
				4	14° 53' 15.35"	121° 5' 25.95"
			ADAMS	1	14° 53' 5.83"	121° 5' 36.32"
				2	14° 53' 5.59"	121° 5' 26.30"
				3	14° 53' 15.35"	121° 5' 25.95"
				4	14° 53' 15.69"	121° 5' 35.98"
			BROWN	1	14° 53' 14.66"	121° 5' 5.89"
				2	14° 53' 24.42"	121° 5' 5.54"
				3	14° 53' 24.76"	121° 5' 15.57"
				4	14° 53' 15.00"	121° 5' 15.92"
			CAROL	1	14° 53' 15.35"	121° 5' 25.95"
				2	14° 53' 15.00"	121° 5' 15.92"
				3	14° 53' 24.73"	121° 5' 15.57"
				4	14° 53' 25.10"	121° 5' 25.60"
			FORD	1	14° 53' 15.69"	121° 5' 35.98"
				2	14° 53' 15.35"	121° 5' 25.95"
				3	14° 53' 25.10"	121° 5' 25.60"
				4	14° 53' 25.44"	121° 5' 35.62"
			LUFAR VII	1	14° 53' 24.73"	121° 5' 15.57"
				2	14° 53' 23.85"	121° 4' 48.83"
				3	14° 53' 49.87"	121° 4' 47.89"
				4	14° 53' 50.78"	121° 5' 14.63"
			CADILLAC	1	14° 53' 25.10"	121° 5' 25.60"
				2	14° 53' 24.73"	121° 5' 15.57"
				3	14° 53' 34.52"	121° 5' 15.19"

				4	14° 53' 34.86"	121° 5' 25.25"
			PLYMOUTH	1	14° 53' 24.44"	121° 5' 35.62"
				2	14° 53' 25.10"	121° 5' 25.80"
				3	14° 53' 34.86"	121° 5' 25.25"
				4	14° 53' 35.20"	121° 5' 35.27"
			BUICK	1	14° 53' 34.86"	121° 5' 25.45"
				2	14° 53' 34.52"	121° 5' 15.19"
				3	14° 53' 44.28"	121° 5' 14.87"
				4	14° 53' 44.62"	121° 5' 24.90"
			CHEVROLET	1	14° 53' 35.20"	121° 5' 35.27"
				2	14° 53' 34.86"	121° 5' 25.25"
				3	14° 53' 44.62"	121° 5' 24.90"
				4	14° 53' 44.96"	121° 5' 34.92"
			LUFAR VIII	1	14° 53' 49.87"	121° 5' 47.89"
				2	14° 53' 15.89"	121° 5' 46.96"
				3	14° 53' 16.80"	121° 5' 13.70"
				4	14° 53' 50.78"	121° 5' 14.63"
ATLAS CONSOLIDATED MINING AND						
HEIRS OF JOSE P.						
HEIRS OF MANUEL						
ANTONIO V.						
JON RAMON	234.2875	Toledo Cebu,		1	10° 19' 29.838"	123° 42' 51.085"
				2	10° 19' 39.105"	123° 42' 54.458"
				3	10° 19' 35.744"	123° 43' 03.716"
				4	10° 19' 58.471"	123° 43' 12.128"
				5	10° 19' 58.463"	123° 43' 15.763"
				6	10° 20' 17.991"	123° 43' 15.808"
				7	10° 20' 17.984"	123° 43' 28.111"
				8	10° 20' 47.887"	123° 43' 27.150"
				9	10° 20' 48.817"	123° 43' 58.718"
				10	10° 20' 19.538"	123° 43' 57.656"
				11	10° 20' 15.838"	123° 43' 51.853"
				12	10° 20' 13.010"	123° 43' 51.946"
				13	10° 20' 12.885"	123° 43' 48.004"
				14	10° 20' 09.468"	123° 43' 48.114"
				15	10° 20' 09.365"	123° 43' 44.828"
				16	10° 20' 08.160"	123° 43' 45.366"
				17	10° 19' 48.361"	123° 43' 45.321"
				18	10° 19' 48.853"	123° 43' 35.481"
				19	10° 19' 29.125"	123° 43' 35.416"
				20	10° 19' 29.131"	123° 43' 32.773"
				21	10° 19' 25.863"	123° 43' 31.490"
				22	10° 19' 29.023"	123° 43' 22.232"
				23	10° 19' 19.885"	123° 43' 18.836"
				24	10° 19' 23.215"	123° 43' 09.581"

				25	10° 18' 32.394"	123° 43' 12.974"
				26	10° 18' 29.023"	123° 43' 22.232"
				27	10° 18' 38.191"	123° 43' 25.626"
				28	10° 18' 41.551"	123° 43' 16.368"
				29	10° 18' 32.383"	123° 43' 12.974"
				30	10° 18' 35.744"	123° 43' 03.716"
				31	10° 18' 26.575"	123° 43' 00.323"
HI CEMENT CORPORATION	564.3811 hectares	Municipality of Norzagaray,		1	14° 54' 36.10"	121° 04' 35.31"
H & Z MINING CORPORATION	810 hectares	Dinagat Island, Surigao del		1	125° 36' 15"	10 °11' 30"
				2	125° 36' 00"	10° 11' 30"
				3	125° 36' 00"	10° 11' 7.5"
				4	125° 37' 15"	10° 11' 7.5"
				5	125° 37' 15"	10° 10' 30"
				6	125° 36' 52.5"	10° 10' 30"
				7	125° 36' 52.5"	10° 10' 00"
				8	125° 35' 00.00"	10° 10' 00"
VISTA BUENA MINING	3,898 hecaters	Dinagat Island, Surigao del	Area 1	1	125° 30' 30"	10° 10' 00"
				2	125° 32' 30"	10° 10' 00"
				3	125° 32' 30"	10° 07' 00"
				4	125° 30' 30"	10° 07' 00"
			Area 2	1	125° 37' 00"	10° 17'30"
				2	125° 37' 00"	10° 16'30"
				3	125° 37' 00"	10° 16'15"
				4	125° 37' 30"	10° 16'15"
				5	125° 37' 30"	10° 17'7.5"
				6	125° 38' 7.5"	10° 17'7.5"
				7	125° 38' 7.5"	10° 17'30"
CTP CONSTRUCTIONA	321.404 hectares	Carrascal, Surigao del Sur		1	8° 28' 40"	125° 57' 25"
				2	8° 28' 25"	125° 57' 25"
				3	8° 28' 25"	125° 57' 22"
				4	8° 28' 10"	125° 57' 22"
				5	8° 28' 10"	125° 57' 12"
				6	8° 28' 03"	125° 57' 12"
				7	8° 28' 03"	125° 57' 03"
				8	8° 27' 57"	125° 57' 03"
				9	8° 27' 57"	125° 56' 58"
				10	8° 27' 48"	125° 56' 58"
				11	8° 27' 48"	125° 56' 50"
				12	8° 27' 40"	125° 56' 50"
				13	8° 27' 40"	125° 56' 45"
				14	8° 27' 05"	125° 56' 45"
				15	8° 27' 05"	125° 57' 13"
				16	8° 26' 55"	125° 57' 13"
				17	8° 26' 55"	125° 57' 07"
				18	8° 26' 43"	125° 57' 07"
				19	8° 26' 43"	125° 56' 48"

				20	8° 26' 35"	125° 56' 48"
				21	8° 26' 35"	125° 56' 42"
				22	8° 26' 45"	125° 56' 42"
				23	8° 26' 45"	125° 56' 48"
				24	8° 27' 02"	125° 56' 48"
				25	8° 27' 02"	125° 56' 42"
				26	8° 27' 25"	125° 56' 42"
				27	8° 27' 25"	125° 56' 30"
				28	8° 27' 35"	125° 56' 30"
				29	8° 27' 35"	125° 56' 25"
				30	8° 27' 52"	125° 56' 25"
			PARCEL 2	1	8° 27' 55"	125° 55' 40"
				2	8° 27' 18"	125° 55' 40"
				3	8° 27' 18"	125° 55' 53"
				4	8° 27' 12"	125° 55' 53"
				5	8° 27' 12"	125° 55' 58"
				6	8° 27' 02"	125° 55' 58"
				7	8° 27' 02"	125° 55' 55"
				8	8° 27' 52"	125° 55' 55"
				9	8° 28' 52"	125° 56' 08"
				10	8° 28' 23"	125° 56' 08"
				11	8° 28' 43"	125° 55' 55"
				12	8° 28' 35"	125° 55' 55"
				13	8° 28' 35"	125° 55' 40"
				14	8° 28' 55"	125° 55' 40"
				15	8° 28' 55"	125° 55' 30"
				16	8° 27' 55"	125° 55' 30"
APEX MINING CO., INC.	795.00 hectares	Brgy. Candayoman, San Vicente, Calian, Sudmon, Guinloylan,		1	10° -08' -00"	125° -08' -00"
				2	10° -08' -00"	125° -09' -00"
				3	10° -08' -30"	125° -09' -00"
				4	10° -08' -30"	125° -09' -07"
				5	10° -08' -13"	125° -09' -30"
				6	10° -08' -00"	125° -09' -30"
				7	10° -08' -00"	125° -09' -00"
				8	10° -07' -00"	125° -09' -00"
				9	10° -07' -00"	125° -09' -30"
				10	10° -06' -30"	125° -09' -30"
				11	10° -06' -30"	125° -07' -30"
				12	10° -07' -30"	125° -07' -30"
				13	10° -07' -30"	125° -08' -00"
EXPLOSIVE CONSULTATION AND APPLICATION	4,028.3473 hectares	Tolosa, Tanauan, Tabontabon and		1	11° 05' 00"	124° 58' 30"
				2	11° 05' 00"	124° 58' 30"
				3	11° 05' 30"	124° 58' 30"
				4	11° 05' 30"	125° 00' 30"

				5	11° 05' 00"	125° 00' 30"
				6	11° 05' 00"	125° 01' 00"
				7	11° 04' 00"	125° 01' 00"
				8	11° 04' 00"	125° 01' 30"
				9	11° 03' 00"	125° 00' 30"
				10	11° 03' 00"	125° 00' 30"
				11	11° 02' 00"	125° 01' 30"
				12	11° 02' 00"	125° 00' 30"
				13	11° 02' 30"	125° 00' 30"
				14	11° 02' 30"	124° 59' 00"
				15	11° 02' 00"	124° 59' 00"
				16	11° 02' 00"	124° 59' 30"
				17	11° 01' 30"	124° 59' 30"
				18	11° 01' 30"	124° 00' 00"
				19	11° 00' 30"	124° 00' 00"
				20	11° 00' 30"	124° 00' 30"
				21	11° 00' 00"	124° 00' 30"
				22	11° 00' 00"	124° 59' 00"
				23	11° 01' 00"	124° 59' 00"
				24	11° 01' 00"	124° 58' 00"
				25	11° 01' 30"	124° 58' 00"
				26	11° 01' 30"	124° 57' 30"
				27	11° 02' 30"	124° 57' 30"
				28	11° 02' 30"	124° 58' 30"
				29	11° 03' 30"	124° 58' 30"
				30	11° 03' 30"	124° 57' 30"
				31	11° 04' 30"	124° 57' 30"
				32	11° 04' 30"	124° 58' 30"
FASTEM CONSTRUCTION	4,438.4775 hectares	Dulag & Mayorga Leyte		1	11° 00' 00"	125° 02' 35"
				2	11° 00' 00"	125° 04' 14"
				3	11° 59' 00"	125° 04' 12"
				4	11° 58' 00"	125° 04' 06"
				5	11° 56' 30"	125° 04' 02"
				6	11° 56' 00"	125° 04' 01"
				7	11° 55' 00"	125° 03' 23"
				8	11° 54' 00"	125° 02' 53"
				9	11° 53' 00"	125° 02' 31"
				10	11° 52' 00"	125° 02' 14"
				11	11° 52' 00"	125° 00' 36"
				12	11° 53' 00"	125° 00' 53"
				13	11° 54' 00"	125° 01' 14"
				14	11° 55' 00"	125° 01' 43"
				15	11° 56' 00"	125° 02' 22"
				16	11° 56' 30"	125° 02' 22"
				17	11° 58' 00"	125° 02' 27"
				18	11° 59' 00"	125° 02' 33"
TAGANITO MINING CORPORATION	4,862.7116 hectares	Brgy Hayanggabon, Urbiztondo, Taganito and		1	9° 30' 00.00"	125° 47' 00.00"
				2	9° 33' 00.00"	125° 47' 00.00"
				3	9° 33' 00.00"	125° 48' 37.00"

				3a	9° 32' 53.00"	125° 48' 45.00"
				3b	9° 32' 51.00"	125° 48' 50.00"
				3c	9° 32' 48.00"	125° 49' 00.00"
				4	9° 32' 30.00"	125° 49' 00.00"
				5	9° 32' 30.00"	125° 50' 47.00"
				5a	9° 32' 23.00"	125° 50' 53.00"
				5b	9° 32' 22.00"	125° 51' 07.00"
				5c	9° 32' 15.00"	125° 51' 15.00"
				5d	9° 32' 08.00"	125° 51' 30.00"
				6	9° 32' 00.00"	125° 51' 30.00"
				7	9° 32' 00.00"	125° 51' 00.00"
				8	9° 31' 30.00"	125° 51' 00.00"
				9	9° 31' 30.00"	125° 51' 30.00"
				10	9° 32' 00.00"	125° 51' 30.00"
				10a	9° 32' 00.00"	125° 51' 39.00"
				10b	9° 31' 51.00"	125° 51' 44.00"
				10c	9° 31' 48.00"	125° 51' 49.00"
				10d	9° 31' 40.00"	125° 51' 52.00"
				10e	9° 31' 40.00"	125° 51' 56.00"
				10f	9° 321 33.00"	125° 52' 00.00"
				11	9° 31' 30.00"	125° 52' 00.00"
				12	9° 31' 00.00"	125° 52' 00.00"
				13	9° 31' 00.00"	125° 52' 30.00"
				13a	9° 30' 44.00"	125° 52' 30.00"
				13b	9° 30' 43.00"	125° 52' 27.00"
				13c	9° 30' 42.00"	125° 52' 21.00"
				13d	9° 30' 37.00"	125° 52' 18.00"
				13e	9° 30' 35.00"	125° 52' 12.00"
				14	9° 30' 30.00"	125° 52' 13.00"
				15	9° 30' 30.00"	125° 52' 00.00"
				16	9° 30' 00.00"	125° 52' 00.00"
				16a	9° 30' 00.00"	125° 52' 40.00"
				16b	9° 29' 55.00"	125° 52' 48.00"
				16c	9° 29' 57.00"	125° 52' 57.00"
				17	9° 29' 51.00"	125° 53' 00.00"
				18	9° 29' 00.00"	125° 53' 00.00"
				19	9° 29' 00.00"	125° 51' 30.00"
				20	9° 30' 00.00"	125° 51' 30.00"
				21	9° 30' 00.00"	125° 50' 30.00"
SINOPHIL MINING ANG TRADING CORPORATION	2,364.8535 hectares	Medi and Governor Gerancso,		1	6° 28' 00.00"	126° 09' 30.00"
				2	6° 28' 30.00"	126° 09' 30.00"
				3	6° 28' 30.00"	126° 09' 00.00"
				4	6° 28' 30.00"	126° 09' 00.00"
				5	6° 28' 30.00"	126° 09' 30.00"
				6	6° 30' 30.00"	126° 09' 30.00"
				7	6° 30' 30.00"	126° 09' 00.00"
				8	6° 31' 30.00"	126° 09' 00.00"
				9	6° 31' 30.00"	126° 11' 00.00"
				10	6° 28' 30.00"	126° 11' 00.00"
				11	6° 28' 30.00"	126° 11' 30.00"
				12	6° 28' 00.00"	126° 11' 30.00"
				13	6° 28' 00.00"	126° 11' 20.48"

				14	8° 27' 55.20"	126° 11' 20.47"
				15	8° 27' 30.00"	126° 11' 00.96"
				16	8° 26' 03.21"	126° 11' 00.96"
				17	8° 26' 03.18"	126° 09' 55.87"
				18	8° 26' 03.21"	126° 09' 37.88"
				19	8° 26' 00.00"	126° 09' 37.85"
EXPLOSIVE CONSULTATION AND APPLICATION PHILippines . INC.	4,027.9595 hectares	Palo, Pastrana, Tanauan, Tabontabon, Julita and		1	11° 00' 00"	124° 58' 00"
				2	11° 00' 00"	124° 56' 30"
				3	11° 01' 30"	124° 56' 30"
				4	11° 01' 30"	124° 56' 00"
				5	11° 02' 30"	124° 56' 00"
				6	11° 02' 30"	124° 55' 00"
				7	11° 04' 00"	124° 55' 00"
				8	11° 04' 00"	124° 55' 30"
				9	11° 05' 30"	124° 55' 30"
				10	11° 05' 30"	124° 54' 00"
				11	11° 06' 30"	124° 54' 00"
				12	11° 06' 30"	124° 56' 00"
				13	11° 07' 00"	124° 56' 00"
				14	11° 07' 00"	124° 56' 30"
				15	11° 08' 30"	124° 56' 30"
				16	11° 08' 30"	124° 58' 30"
				18	11° 07' 00"	124° 58' 00"
				19	11° 06' 30"	124° 58' 00"
				20	11° 06' 30"	124° 56' 30"
				21	11° 05' 30"	124° 56' 30"
				22	11° 05' 30"	124° 56' 00"
				23	11° 03' 30"	124° 56' 00"
				24	11° 03' 30"	124° 55' 30"
				25	11° 03' 00"	124° 55' 30"
				26	11° 03' 00"	124° 57' 00"
				27	11° 01' 30"	124° 57' 00"
				28	11° 01' 30"	124° 57' 30"
				29	11° 01 00"	124° 57' 30"
				30	11° 01 00"	124° 58' 00"

ORIENTAL SYNERGY MINING	1,012.0158 hectares	Urbiztondo, Claver, Surigao	1	9° 30' 00.00"	125° 46' 00.00"
			2	9° 33' 00.00"	125° 46' 00.00"
			3	9° 33' 00.00"	125° 47' 00.00"
			4	9° 30' 00.00"	125° 47' 00.00"

C.T.P CONSTRUCTION &	4,547.7630 hectares	Carrascal, Surigao del Sur	1	9° 20' 00.00"	125° 54' 30.00"
			2	9° 20' 30.00"	125° 54' 30.00"
			3	9° 20' 30.00"	125° 54' 00.00"
			4	9° 21' 15.00"	125° 54' 00.00"
			5	9° 21' 15.00"	125° 52' 45.00"
			6	9° 21' 30.00"	125° 52' 45.00"
			7	9° 21' 30.00"	125° 52' 30.00"
			8	9° 21' 45.00"	125° 52' 30.00"

9	9° 21' 45.00"	125° 51' 45.00"
10	9° 22' 00.00"	125° 51' 45.00"
11	9° 22' 00.00"	125° 51' 30.00"
12	9° 24' 46.00"	125° 52' 30.00"
13	9° 24' 46.00"	125° 52' 30.00"
14	9° 25' 00.00"	125° 52' 30.00"
15	9° 25' 00.00"	125° 52' 15.00"
16	9° 26' 00.00"	125° 52' 15.00"
17	9° 26' 00.00"	125° 52' 30.00"
18	9° 26' 30.00"	125° 52' 30.00"
19	9° 26' 30.00"	125° 53' 00.00"
20	9° 23' 30.00"	125° 53' 00.00"
21	9° 23' 30.00"	125° 53' 30.00"
22	9° 24' 00.00"	125° 53' 30.00"
23	9° 24' 00.00"	125° 45' 45.00"
24	9° 24' 15.00"	125° 53' 45.00"
25	9° 24' 15.00"	125° 54' 15.00"
26	9° 24' 00.00"	125° 54' 15.00"
27	9° 24' 00.00"	125° 54' 40.00"
28	9° 23' 50.00"	125° 54' 40.00"
29	9° 23' 50.00"	125° 54' 50.00"
30	9° 22' 55.00"	125° 54' 50.00"
31	9° 22' 55.00"	125° 55' 15.00"
32	9° 23' 15.00"	125° 55' 15.00"
33	9° 23' 15.00"	125° 55' 30.00"
34	9° 20' 00.00"	125° 55' 30.00"

EMACO, INCORPORATED	3,807 hectares	Siluco, Zamboanga del & Zamboanga

1	7-03-30	121-58-00
2	7-04-30	121-58-00
3	7-04-30	121-57-30
4	7-05-00	121-57-30
5	7-05-00	121-58-00
6	7-05-30	121-58-00
7	7-05-30	121-58-30
8	7-06-00	121-58-30
9	7-06-00	121-59-00
10	7-06-00	121-59-00
11	7-06-00	121-00-30
12	7-05-30	122-00-30
13	7-05-30	121-59-30
14	7-05-00	121-59-30
15	7-05-00	121-59-00
16	7-04-00	121-59-00
17	7-04-00	121-58-30
18	7-03-30	121-58-30

Contractor	Contract Area	Place		Corner	Latitude	Longitude
CRESENT MINING & DEVELOPMENT CORP.						
ASC MINING & INDUSTRIAL CORP.	1,768.8053 hectares	Bgys. Bulungan & Sagay Toledo City and Anapog & Cumagao, Pinamungahan		1	10-17-00	123-40-00
				2	10-17-00	123-37-30
				3	10-19-00	123-37-30
				4	10-19-00	123-38-00
				5	10-19-30	123-38-00
				6	10-19-30	123-38-30
				7	10-20-30	123-38-30
				8	10-20-30	123-39-00
				9	10-20-00	123-39-00
				10	10-20-00	123-39-30
				11	10-19-00	123-39-30
				12	10-19-00	123-39-30
				13	10-19-30	123-39-30
				14	10-19-30	123-38-30
				15	10-19-00	123-38-30
				16	10-19-00	123-39-00
				17	10-18-30	123-39-00
				18	10-18-30	123-39-30
				19	10-17-30	123-39-30
				20	10-17-30	123-40-00
ASC MINING AND MINERAL INDUSTRIAL CORP.	3028.7402 hectares	Brgys. Awihao, Tubod and Subayon Toledo Pinamungajan		1	10-15-30	123-35-30
				2	10-16-00	123-35-30
				3	10-16-00	123-36-00
				4	10-18-30	123-36-00
				5	10-18-30	123-37-00
				6	10-19-00	123-37-00
				7	10-19-00	123-36-30
				8	10-19-30	123-36-30
				9	10-19-30	123-36-00
				10	10-20-00	123-36-00
				11	10-20-00	123-37-00
				12	10-21-30	123-37-00
				13	10-21-30	123-38-00
				14	10-22-00	123-38-00
				15	10-22-00	123-39-00
				16	10-21-30	123-39-00
				17	10-21-30	123-38-30
				18	10-19-30	123-38-30
				19	10-19-30	123-38-00
				20	10-19-00	123-38-00
				21	10-19-00	123-37-30
				22	10-17-00	123-37-30
				23	10-17-00	123-37-00
				24	10-15-30	123-37-00

MINAHANG BAYAN NG ALBOR	570 hectares	Brgy Aguinaldo Albor		1	125 36' 15"	10 11' 30"
COOPERATIVE, INC.		Surigao del Norte		2	125 35' 30"	10 13' 00"
				3	125 36' 15"	10 1' 00"
				4	125 36' 15"	10 12' 30"
				5	125 37' 00"	10 12' 30"
				6	125 38' 00"	10 11' 30"
GGODYIELD RESOURCES	382.8031 hectares	Brgy. Minalunan Maria & Brgy		TIE POINT	9-07-51.27	123-37-51.62
DEVELOPMENT, INC.		Simacolong, Lazi, Siquijor		1	09-07-24.81	123-39-00
				2	09-07-30	123-39-00
				3	09-08-00	123-39-00
				4	09-08-30	123-39-00
				5	09-08-30	123-39-30
				6	09-08-30	123-40-00
				7	09-08-00	123-40-00
				7a	09-07-58.86	123-40-00
				8	09-07-58.86	123-39-33.28
				9	09-07-28.84	123-39-33.28
				10	09-07-28.84	123-40-00
				11	09-07-13.82	123-40-00
				11a	09-07-04.54	123-39-50.62
				11b	09-07-02.35	123-39-41.05
				12	09-07-00	123-39-30
				12a	09-07-00	123-39-17.71
UNIFAIR DEVELOPMENT	35.2861 hectares	Brgy. Silangan & Kaunlaran		1	13° 58' 19.60" N	121° 47' 02.80" E
CORPORATION		Malicboy, Pagbilao Quezon		2	13° 58' 25.29"	121° 46' 56.44"
				3	13° 58' 27.83"	121° 47' 04.00"
				4	13° 58' 26.07"	121° 47' 04.87"
				5	13° 58' 23.97"	121° 47' 05.57"
				6	13° 58' 22.04"	121° 47' 08.70"
				7	13° 58' 20.68"	121° 47' 10.05"
				8	13° 58' 20.40"	121° 47' 11.85"
				9	13° 58' 22.62"	121° 47' 14.66"
				10	13° 58' 23.10"	121° 47' 18.38"
				11	13° 58' 21.45"	121° 47' 20.18"
				12	13° 58' 22.08"	121° 47' 20.35"
				13	13° 58' 24.05"	121° 47' 18.48"
				14	13° 58' 25.60"	121° 47' 17.96"
				15	13° 58' 27.52"	121° 47' 14.96"
				16	13° 58' 29.52"	121° 47' 17.22"
				17	13° 58' 27.61"	121° 47' 19.90"
				18	13° 58' 27.52"	121° 47' 14.96"
				19	13° 58' 22.69"	121° 47' 35.71"
				20	13° 58' 24.75"	121° 47' 40.38"

				21	13° 58' 21.49"	121° 47' 41.00"
				22	13° 58' 20.70"	121° 47' 35.35"
				23	13° 58' 19.38"	121° 47' 36.25"
				24	13° 58' 17.75"	121° 47' 35.71"
				25	13° 58' 17.01"	121° 47' 33.93"
				26	13° 58' 15.84"	121° 47' 31.75"
				27	13° 58' 17.20"	121° 47' 28.29"
				28	13° 58' 19.82"	121° 47' 30.65"
				29	13° 58' 22.08"	121° 47' 20.35"
				30	13° 58' 21.45"	121° 47' 20.18"
				31	13° 58' 18.54"E	121° 47' 20.27"N
				32	13° 58' 15.77"	121° 47' 22.48"
				33	13° 58' 14.35"	121° 47' 24.37"
				34	13° 58' 12.51"	121° 47' 27.07"
				35	13° 58' 11.98"	121° 47' 28.12"
				36	13° 58' 11.21"E	121° 47' 31.91"N
				37	13° 58' 12.82"	121° 47' 34.47"
				38	13° 58' 13.73"	121° 47' 36.07"
				39	13° 58' 11.62"	121° 47' 38.66"
				40	13° 58' 12.52"	121° 47' 38.66"
				41	13° 58' 09.59"E	121° 47' 38.34"N
				42	13° 58' 08.27"	121° 47' 34.38"
				43	13° 58' 08.38"	121° 47' 28.91"
				44	13° 58' 11.98"	121° 47' 28.12"
				45	13° 58' 12.51"	121° 47' 27.07"
				46	13° 58' 09.72"E	121° 47' 27.32"N
				47	13° 58' 04.38"	121° 47' 23.20"
				48	13° 58' 04.47"	121° 47' 23.18"
				49	13° 58' 08.18"	121° 47' 20.90"
				50	13° 58' 13.31"	121° 47' 18.04"
				51	13° 58' 12.22"N	121° 47' 16.45"N
				52	13° 58' 12.98"	121° 47' 15.11"
				53	13° 58' 14.40"	121° 47' 15.30"
				54	13° 58' 11.99"	121° 47' 08.68"
				55	13° 58' 11.39"	121° 47' 06.72"
VILLOR MINING CORP.	4,941 hectares	Seriac, Malagalag, Sinyan		1	123-04-00	123-04-30
		Zamboanga del		2	123-04-00	123-04-30
				3	123-04-30	123-05-00
				4	123-04-30	123-05-00
				5	123-08-00	123-08-30
				6	123-04-30	123-05-00
				7	123-05-00	123-05-30
				8	123-05-00	123-05-30
				9	123-05-00	123-05-30
				10	123-05-00	123-04-30
				11	123-05-00	123-05-30
				12	123-05-30	123-06-00

				13	123-05-30	123-06-00
				14	123-05-30	123-06-00
				15	123-05-00	123-06-00
				16	123-05-30	123-06-00
				17	123-06-00	123-06-30
				18	123-06-00	123-06-30
				19	123-06-00	123-06-30
				20	123-06-00	123-06-30
				21	123-06-30	123-07-00
				22	123-06-30	123-07-00
				23	123-06-30	123-07-00
				24	123-06-30	123-07-00
				25	123-07-00	123-07-30
				26	123-07-00	123-07-30
				27	123-07-00	123-07-30
				28	123-07-30	123-08-00
				29	123-07-30	123-08-00
				30	123-07-30	123-08-00
				31	123-07-30	123-08-00
				32	123-07-30	123-08-00
				33	123-0730	123-08-00
				34	123-07-30	123-08-00
				35	123-07-30	123-08-00
				36	123-07-30	123-08-00
				37	123-08-00	123-08-30
				38	123-08-00	123-08-30
				39	123-08-00	123-08-30
				40	123-708-00	123-08-30
				41	123-08-00	123-08-30
				42	123-08-00	123-08-30
				43	123-08-30	123-09-00
				44	123-08-30	123-09-00
				45	123-08-30	123-09-00
				46	123-08-30	123-09-00
				47	123-08-30	123-09-00
				48	123-08-30	123-09-00
				49	123-08-00	123-09-30
				50	123-08-00	123-09-30
				51	123-08-00	123-09-30
				52	123-08-00	123-09-30
				53	123-08-30	123-10-00
				54	123-08-30	1233-10-00
				55	123-08-30	1233-10-00
				56	123-10-00	123-10-30
				57	123-10-00	123-10-30
				58	123-10-00	123-10-30
				59	123-10-00	123-10-30
				60	123-10-30	123-11-00
				61	123-10-30	123-11-00
COMET MINING EXPLORATION CORPORATION	1,200 hectares	Loreto, Dinagat Island, Surigao del Norte		1	10° 21'30"	125° 38'30"
				2	10° 21'30"	125° 39'45"
				3	10° 19'30"	125° 39'00"
				4	10° 19'30"	125° 38'30"

				5	10° 19'00"	125° 38'30"
				6	10° 19'00"	125° 37'00"
				7	10° 19'30"	125° 37'00"
				8	10° 19'30"	125° 36'30"
				9	10° 21'00"	125° 36'30"
				10	10° 21'00"	125° 36'52"
				11	10° 21'30"	125° 36'52"
				12	10° 21'30"	125° 37'30"
				13	10° 21'00"	125° 37'30"
				14	10° 21'00"	125° 37'00"
				15	10° 20'30"	125° 35'00"
				16	10° 20'00"	125° 37'30"
				17	10° 19'30"	125° 37'30"
				18	10° 19'30"	125° 38'00"
				19	10° 20'00"	125° 38'00"
				20	10° 20'30"	125° 38'30"
				21	10° 20'30"	125° 39'00"
				22	10° 21'00"	125° 39'00"
				23	10° 21'00"	125° 38'30"
J.L.B ENTERPRISES,						
LEPANTO						
MINING COMPANY						
ANAMEL BUILDERS						
CONTINENTAL						
CORPORATION	362.33 hectares	Brgys Bigte, Pinagkamaligan				
		Norzagaray, Minuyan, San				
		del Monte Bulacan				
RAMON B. BOSQUE	508.3386 hectares	Canaluan, Brgy. Tabayo, Siocon		1	7° 43' 30"	122° 16' 00"
		Zamboanga del		2	7° 44' 30"	122° 16' 00"
				3	7° 44' 30"	122° 17' 30"
				4	7° 43' 30"	122° 17' 30"
KJM EXPLORATION	371.1922 hectares	Brgy Kinglking, Pantukan				
AND MING INC.		Davao del Norte		1	7-08-30	125-54-00
				2	7-09-00	125-54-00
				3	7-09-15	125-54-30
				4	7-09-15	125-56-00
				5	7-08-45	125-56-00
				6	7-08-45	125-54-45
				7	7-08-30	125-54-30
NEGOR RR CEMENT	3,1002238	Guihulngan and				
CORP.	hectares	La Liberlad				
		Negros Oriental		1	10-3-00	123-14-00
				2	10-3-30	123-14-00
				3	10-3-30	123-13-00
				4	10-4-30	123-13-00
				5	10-4-30	123-14-00

				6	10-5-00	123-14-00
				7	10-7-30	123-14-00
				8	10-7-30	123-15-00
				9	10-8-00	123-15-00
				10	10-8-00	123-15-30
				11	10-6-00	123-15-30
				12	10-6-00	123-15-45
				13	10-5-30	123-15-45
				14	10-5-30	123-15-30
				15	10-5-00	123-15-30
				16	10-5-00	123-14-00
				17	10-4-30	123-14-00
				18	10-4-00	123-14-00
				19	10-4-00	123-14-30
				20	10-3-00	123-14-30
ROBUST ROCK RESOURCES	5,800.9802 hectares	Brgy. Binuangan, Paysawan		1	14° 28' 30"	120° 23' 00"
CORPORATION		Saysain & Sinsiman		2	14° 30' 30"	120° 23' 00"
		Bagac Bataan		3	14° 30' 30"	120° 22' 30"
				4	14° 31' 00"	120° 22' 40"
				5	14° 31' 30"	120° 22' 30"
				6	14° 32' 07"	120° 22' 50"
				7	14° 32' 07"	120° 23' 14"
				8	14° 32' 30"	120° 23' 20"
				9	14° 33' 00"	120° 23' 20"
				10	14° 33' 00"	120° 24' 00"
				11	14° 33' 30"	120° 24' 00"
				12	14° 33' 30"	120° 24' 41"
				13	14° 32' 30"	120° 24' 41"
				14	14° 32' 00"	120° 24' 51"
				15	14° 31' 17"	120° 24' 51"
				16	14° 31' 17"	120° 25' 30"
				17	14° 30' 48"	120° 25' 30"
				18	14° 30' 30"	120° 26' 00"
				19	14° 29' 44"	120° 26' 30"
				20	14° 27' 45"	120° 26' 30"
				21	14° 27' 45"	120° 26' 15"
				22	14° 27' 30"	120° 26' 15"
				23	14° 27' 30"	120° 26' 00"
				24	14° 26' 30"	120° 26' 00"
				25	14° 26' 30"	120° 30' 30"
				26	14° 27' 00"	120° 30' 30"
				27	14° 27' 00"	120° 31' 00"
				28	14° 26' 00"	120° 31' 00"
				29	14° 26' 00"	120° 30' 30"
				30	14° 26' 00"	120° 26' 00"
				31	14° 26' 30"	120° 25' 00"
				32	14° 27' 00"	120° 25' 00"
				33	14° 27' 00"	120° 24' 30"
				34	14° 27' 30"	120° 24' 30"
				35	14° 27' 30"	120° 23' 30"
				36	14° 28' 30"	120° 23' 30"
				1	14° 28' 30"	120° 23' 00"

VL CHROME INCORPORATED	3,483 hectares	Valencia, Dumingag, Zamboanga del		1	8° 10' 30"	123° 10' 30"
				2	8° 12' 00"	123° 10' 30"
				3	8° 12' 00"	123° 10' 30"
				4	8° 14' 00"	123° 10' 30"
				5	8° 14' 00"	123° 10' 30"
				6	8° 13' 30"	123° 10' 30"
				7	8° 13' 00"	123° 12' 30"
				8	8° 13' 00"	123° 12' 30"
				9	8° 13' 00"	123° 12' 30"
				10	8° 12' 00"	123° 12' 30"
				11	8° 12' 30"	123° 12' 30"
				12	8° 11' 00"	123° 12' 30"
				13	8° 11' 00"	123° 11' 30"
				14	8° 10' 00"	123° 11' 30"
			PARCEL 2	1	8° 08' 00"	123° 14' 00"
				2	8° 08' 30"	123° 14' 30"
				3	8° 08' 00"	123° 13' 30"
				4	8° 08' 00"	123° 13' 30"
				5	8° 08' 00"	123° 14' 00"
				6	8° 08' 00"	123° 17' 00"
				7	8° 08' 00"	123° 14' 00"
				8	8° 09' 30"	123° 14' 30"
				9	8° 09' 00"	123° 14' 30"
				10	8° 10' 00"	123° 13' 30"
				11	8° 10' 00"	123° 14' 30"
				12	8° 09' 00"	123° 14' 30"
				13	8° 09' 00"	123° 15' 00"
				14	8° 09' 30"	123° 15' 30"
				15	8° 09' 00"	123° 15' 30"
				16	8° 08' 00"	123° 13' 30"
				17	8° 08' 00"	123° 15' 00"
				18	8° 07' 30"	123° 15' 00"
				19	8° 07' 30"	123° 14' 00"
				20	8° 07' 00"	123° 14' 00"
				21	8° 07' 00"	123° 15' 00"
				22	8° 06' 00"	123° 15' 30"

Contractor	Contract Area	Place	Area		Corner	Latitude	Longitude
VICAR MININGCORPORATION	1,558.5285 hectares	Mazo & Mabini Compostela Valley	84.7981 HEC	PARCEL 1	1	7° 24' 00.00"	126° 00' 30.00"
					2	7° 24' 30.00"	126° 00' 30.00"
					3	7° 24' 30.00"	126° 01' 00.00"
					4	7° 24' 00.00"	126° 01' 00.00"
			29.8252 HEC	PARCEL	1	7° 24' 00.00"	126° 01' 17.28"
					2	7° 24' 19.53"	126° 01' 17.28"
					3	7° 24' 19.49"	126° 01' 33.58"
					4	7° 24' 01.80"	126° 01' 33.58"
					5	7° 24' 00.00"	126° 01' 30.00"
			233.1230 HEC	PARCEL	1	7° 23' 10.58"	126° 01' 55.33"
					2	7° 23' 32.51"	126° 01' 33.50"
					3	7° 23' 42.27"	126° 01' 33.52"
					4	7° 23' 42.25"	126° 01' 43.30"
					5	7° 23' 32.48"	126° 01' 43.28"
					6	7° 23' 15.71"	126° 02'00.07"
					7	7° 24' 01.74"	126° 02'00.07"
					8	7° 24' 01.71"	126° 02' 12.68"
					9	7° 24' 21.24"	126° 02' 12.74"
					10	7° 24' 21.23"	126° 02' 19.45"
					11	7° 23' 30.00"	126° 02' 19.33"
					12	7° 23' 30.00"	126° 03' 00.00"
					13	7° 23' 14.34"	126° 03' 00.00"
					14	7° 23' 57.28"	126° 02' 42.84"
					15	7° 23' 11.16"	126° 02' 28.72"
					16	7° 23' 00.81"	126° 02' 19.35"
					17	7° 23' 00.81"	126° 02' 13.48"
					18	7° 23' 10.58"	126° 02' 13.48"
			883.6812 HEC	PARCEL	1	7° 22' 30.00"	126° 00' 00.00"
					2	7° 23' 00.00"	126° 00' 00.00"
					3	7° 23' 00.00"	126° 00' 34.73"
					4	7° 23' 10.58"	126° 00' 34.73"
					5	7° 23' 10.58"	126° 01' 14.78"
					6	7° 23' 00.81"	126° 01' 14.78"
					7	7° 23' 00.81"	126° 01' 24.54"
					8	7° 22' 31.52"	126° 01' 24.54"
					9	7° 22' 31.52"	126° 01' 44.11"
					10	7° 22' 02.22"	126° 01' 44.11"
					11	7° 22' 02.22"	126° 02' 03.67"
					12	7° 21' 42.69"	126° 02' 03.67"
					13	7° 21' 42.69"	126° 01' 53.88"
					14	7° 21' 32.92"	126° 01' 53.88"
					15	7° 21' 32.99"	126° 01' 44.20"
					16	7° 21' 13.45"	126° 01' 44.15"
					17	7° 21' 13.64"	126° 00' 25.91"
					18	7° 22' 12.23"	126° 00' 26.04"
					19	7° 22' 12.23"	126° 00' 30.00"
					20	7° 22' 30.00"	126° 00' 30.00"

PARCEL	1	7° 20' 30.00"	126° 02' 42.68"
	2	7° 21' 42.41"	126° 02' 42.55"
	3	7° 21' 42.41"	126° 03' 21.67"
	4	7° 20' 23.00"	126° 03' 21.95"
	5	7° 21' 23.02"	126° 03' 12.20"
	6	7° 21' 13.25"	126° 03' 12.18"
	7	7° 21' 13.23"	126° 03' 21.98"
	8	7° 20' 30.00"	126° 03' 21.80"

PARCEL	1	7° 20' 05.33"	126° 00' 00.00"
	2	7° 22' 00.00"	126° 00' 00.00"
	3	7° 22' 00.00"	126° 00' 06.48"
	4	7° 20' 05.32"	126° 00'

EAST COST MINERAL RESOURCES		
CO., INC.	248.9980 HEC	Loreto, Surigao

1	10° 28'	125° 29' 37.50"
2	10° 28'	125° 29' 30.00"
3	10° 28'	125° 29' 37.50"
4	10° 28'	125° 29' 22.50"
5	10° 28'	125° 29' 07.50"
6	10° 28'	125° 28' 56.25"
7	10° 28'	125° 28' 52.50"
8	10° 28'	125° 28' 45.00"
9	10° 27'	125° 28' 37.50"
10	10° 27'	125° 28' 30.00"
11	10° 27'	125° 28' 22.50"
12	10° 27'	125° 28' 15.00"
13	10° 27'	125° 28' 15.00"
14	10° 27'	125° 28' 07.50"
15	10° 27'	125° 27' 56.25"
16	10° 27'	125° 28' 52.50"
17	10° 27'	125° 28' 00.00"
18	10° 27'	125° 28' 15.00"
19	10° 27'	125° 28' 30.00"
20	10° 27'	125° 28' 48.75"
21	10° 27'	125° 28' 48.75"
22	10° 27'	125° 29' 00.00"
23	10° 27'	125° 29' 15.00"
24	10° 28'	125° 29' 15.00"
25	10° 28'	125° 29' 22.50"
Parcel II		
1	10° 25'	125° 29' 22.50"
2	10° 25'	125° 29' 03.75"
3	10° 25'	125° 28' 56.25"
4	10° 28'	125° 28' 56.25"
5	10° 25'	125° 29' 07.50"
6	10° 25'	125° 29' 15.00"
7	10° 25'	125° 29' 30.00"
8	10° 25'	125° 29' 37.50"

EAST COST MINERAL RESOURCES

CO., INC.	4,226.2744 HEC	Libjo, Surigao

1	10° 14'	125° 30' 51.50"
2	10° 14'	125° 30' 51.50"
3	10° 14'	125° 31' 14.00"
4	10° 16'	125° 31' 14.00"
5	10° 16'	125° 35' 30.00"
6	10° 13'	125° 35' 30.00"
7	10° 13'	125° 32' 48.00"
8	10° 13'	125° 32' 42.00"
9	10° 13'	125° 32' 28.00"
10	10° 13'	125° 32' 23.50"
11	10° 13'	125° 32' 23.50"
12	10° 13'	125° 32' 06.50"

PALAKOL QUARRY AND DEVELOPMENT CORPORATION	613.6511 hectares	Floridablanca, Pampanga

1	14° 58'45"	120° 28' 30"
2	14° 59'00"	120° 28' 22.5"
3	14° 59'15"	120° 28' 15"
4	14° 59'30"	120° 28' 15"
5	15° 00'00"	120° 28' 22.5"
6	15° 01'00"	120° 27' 52.5"
7	15° 01'20"	120° 27' 52.5"
8	15° 01'20"	120° 27' 45"
9	15° 01'30"	120° 27' 30"
10	15° 01'30"	120° 27' 00"
11	15° 01'37.5"	120° 27' 00"
12	15° 01'37.5"	120° 27' 22.5"
13	15° 02'00"	120° 27' 22.5"
14	15° 02'00"	120° 27' 30"
15	15° 01'37.5"	120° 27' 30"
16	15° 01'30"	120° 27' 45"
17	15° 01'30"	120° 28' 07.5"
18	15° 01'00"	120° 28' 07.5"
19	15° 00'30"	120° 28' 30"
20	15° 00'00"	120° 29' 00"
21	15° 59'30"	120° 29' 00"
22	15° 59'30"	120° 28' 45"
23	15° 58'45"	120° 28' 45"

LOT 2	1	14° 58'30"	120° 28' 30"
	2	14° 58'15"	120° 28' 30"
	3	14° 58'15"	120° 29' 00"
	4	14° 58'00"	120° 29' 15"
	5	14° 57'15"	120° 29' 30"
	6	14° 57'15"	120° 29' 45"
	7	14° 57'00"	120° 29' 45"
	8	14° 57'00"	120° 29' 15"
	9	14° 58'00"	120° 29' 00"
	10	14° 58'00"	120° 28' 15"
	11	14° 58'15"	120° 28' 15"
	12	14° 58'30"	120° 28' 22.5"

MT. PEAK MINING AND DEVELOPMENT	2,375.3184 hectares	marfi & san isidro, Davao Oriental	876.7008 HEC.	PARCEL 1	1	6° 42'30.00"	126° 08'34.89"

CORPORATION				
		2	6° 42'39.31"	126° 08'34.88"
		3	6° 42'39.31"	126° 09'00.94"
		4	6° 43'31.38"	126° 09'00.94"
		5	6° 43'31.40"	126° 09'27.00"
		6	6° 43'57.44"	126° 09'27.00"
		7	6° 43'57.44"	126° 08'29.80"
		8	6° 44'49.55"	126° 08'29.71"
		9	6° 44'49.47"	126° 09'53.42"
		10	6° 44'23.48"	126° 09'53.47"
		11	6° 44'23.48"	126° 10'19.08"
		12	6° 43'57.44"	126° 10'19.08"
		13	6° 43'57.44"	126° 10'45.14"
		14	6° 43'31.40"	126° 10'45.14"
		15	6° 43'31.61"	126° 10'18.96"
		16	6° 43'05.57"	126° 10'18.90"
		17	6° 43'05.73"	126° 09'30.33"
		18	6° 42'30.00"	126° 09'30.00"
57.7689 HEC	PARCEL	1	6° 44'00.00"	126° 11'11.16"
		2	6° 44'23.50"	126° 11'11.16"
		3	6° 44'23.50"	126° 11'37.24"
		4	6° 44'00.00"	126° 11'37.24"
191.9700 HEC	PARCEL	1	6° 44'23.50"	126° 11'37.24"
		2	6° 44'49.53"	126° 11'37.24"
		3	6° 44'49.53"	126° 12'55.36"
		4	6° 44'23.50"	126° 12' 55.39"
193.2181 HEC	PARCEL	1	6° 45'41.30"	126° 11' 11.19"
		2	6° 46'07.38"	126° 11' 11.19"
		3	6° 46'07.38"	126° 12' 29.70"
		4	6° 45'41.30"	126° 12' 29.70"
101.2050 HEC	PARCEL	1	6° 46'07.38"	126° 10' 30.00"
		2	6° 46'33.42"	126° 10' 30.00"
		3	6° 46'33.42"	126° 11' 11.19"
		4	6° 46'07.38"	126° 11' 11.19"
83.0291 HEC	PARCEL	1	6° 47'25.51"	126° 10' 45.48"
		2	6° 47'51.50"	126° 10' 45.48"
		3	6° 47'51.50"	126° 11' 11.19"
		4	6° 47'25.51"	126° 11' 11.19"
192.3798 HEC	PARCEL VII	1	6° 46'59.42"	126° 12' 03.53"
		2	6° 47'25.47"	126° 12' 03.53"
		3	6° 47'25.47"	126° 13' 21.80"
		4	6° 46'59.42"	126° 13' 21.80"
11.1657 HEC	PARCEL VIII	1	6° 46'59.43"	126° 13' 47.80"
		2	6° 47'15.00"	126° 13' 47.80"
		3	6° 46'59.43"	126° 14' 03.00"
555.3911 HEC	PARCEL	1	6° 44'00.00"	126° 14' 13.54"

			2	6° 46'00.00"	126° 14' 13.54"
			3	6° 46'00.00"	126° 14' 44.00"
			4	6° 45'26.00"	126° 15' 06.00"
			5	6° 45'00.68"	126° 15' 19.04"
			6	6° 44'38.60"	126° 15' 00.00"
			7	6° 43'57.45"	126° 14' 54.00"
			8	6° 43'57.45"	126° 14' 30.00"
			9	6° 44'00.00"	126° 14' 30.00"
8.5217 HEC	PARCEL		1	6° 43'30.98"	126° 14' 30.00"
			2	6° 43'46.03"	126° 14' 30.00"
			3	6° 43'46.03"	126° 14' 42.00"
23.9682 HEC	PARCEL		1	6° 42'10.00"	126° 14' 30.18"
			2	6° 42'39.10"	126° 14' 30.18"
			3	6° 42'39.10"	126° 14' 35.00"
			4	6° 42'11.00"	126° 14' 43.00"

FR CEMENTCORPORATION	38.4592 Hectares	Dulumbayan, Teresa, Rizal

1	14° 33'00"	121° 11' 45"
2	14° 33'02.30"	121° 11' 45"
3	14° 33'05.80"	121° 11' 45.70"
4	14° 33'05.80"	121° 11' 45"
5	14° 33'30"	121° 11' 45"
6	14° 33'30"	121° 11' 48.40"
7	14° 33'27.20"	121° 11' 48.40"
8	14° 33'27.20"	121° 12' 00"
9	14° 33'07"	121° 12' 00"
10	14° 33'07.80"	121° 11' 56.88"
11	14° 33'00"	121° 11' 57.90"

OREGON MINING AND DEVELOPMENT CORPORATION	723.7986 HECTARES	Mati Davao Oriental

			1	6° 40'38.00"	126° 13' 49.01"
			2	6° 42'40.72"	126° 13' 49.01"
			3	6° 42'40.72"	126° 14' 35.00"
			4	6° 42'13.00"	126° 14' 38.81"
			5	6° 42'09.00"	126° 14' 20.00"
			6	6° 41'38.00"	126° 14' 12.50"
			7	6° 41'30.00"	126° 14' 22.50"
			8	6° 41'15.00"	126° 14' 00.00"
			9	6° 40'38.00"	126° 14' 00.00"
412.1850 HEC	PARCEL		1	6° 33'30.00"	126° 13' 00.00"
			2	6° 37'00.00"	126° 13' 00.00"
			3	6° 37'00.00"	126° 13' 18.00"
			4	6° 35'38.00"	126° 13' 10.00"
			5	6° 35'00.00"	126° 13' 30.00"
			6	6° 34'30.00"	126° 13' 00.00"
			7	6° 33'30.00"	126° 13' 13.00"
			8	6° 33'11.00"	126° 13' 36.00"
			9	6° 33'04.00"	126° 13' 34.00"

COLET MINING AND DEVELOPMENT CORPORATION	2,985.1041 hectares	Sipalay, Negros Occ.

1	9° 41'48.93"	122° 35' 30.63"
2	9° 41'48.93"	122° 35' 20.80"
3	9° 41'39.15"	122° 35' 20.80"
4	9° 41'39.15"	122° 35' 10.96"
5	9° 41'48.90"	122° 35' 10.96"
6	9° 41'48.90"	122° 35' 01.11"
7	9° 41'50.96"	122° 35' 01.11"
8	9° 41'50.96"	122° 34' 51.48"
9	9° 41'12.81"	122° 34' 51.48"
10	9° 41'12.81"	122° 34' 02.21"
11	9° 41'26.27"	122° 34' 02.21"
12	9° 41'26.27"	122° 33' 32.43"
13	9° 41'36.02"	122° 33' 32.43"
14	9° 41'36.02"	122° 33' 22.58"
15	9° 41'45.77"	122° 33' 22.58"
16	9° 41'45.77"	122° 33' 12.72"
17	9° 41'55.54"	122° 33' 12.72"
18	9° 41'56.51"	122° 33' 12.72"
19	9° 41'56.51"	122° 32' 56.78"
20	9° 42'15.88"	122° 32' 56.78"
21	9° 42'15.88"	122° 32' 46.13"
22	9° 42'55.40"	122° 32' 46.13"
23	9° 42'55.40"	122° 32' 21.91"
24	9° 43'05.48"	122° 32' 21.91"
25	9° 43'05.48"	122° 32' 12.04"
26	9° 43'24.18"	122° 32' 12.04"
27	9° 43'24.18"	122° 31' 56.93"
28	9° 43'33.93"	122° 31' 56.93"
29	9° 43'33.93"	122° 31' 47.08"
30	9° 43'43.68"	122° 31' 47.08"
31	9° 43'43.68"	122° 31' 43.50"
32	9° 44'04.00"	122° 31' 43.50"
33	9° 44'04.00"	122° 31' 34.00"
34	9° 44'23.00"	122° 31' 34.00"
35	9° 44'23.00"	122° 32' 03.50"
36	9° 44' 13.50"	122° 32' 03.50"
37	9° 44' 13.50"	122° 32' 23.00"
38	9° 44'04.00"	122° 32' 23.00"
39	9° 44'04.00"	122° 32' 36.00"
40	9° 44' 13.50"	122° 32' 36.00"
41	9° 44' 13.50"	122° 32' 56.00"
42	9° 44' 04.00"	122° 32' 56.00"
43	9° 44' 04.00"	122° 33' 00.00"
44	9° 44' 53.73"	122° 33' 00.00"
45	9° 44' 53.73"	122° 33' 35.50"
46	9° 44' 52.03"	122° 33' 35.50"
47	9° 44' 52.03"	122° 33' 54.38"
48	9° 44' 52.03"	122° 33' 59.97"
49	9° 45' 00.00"	122° 33' 59.97"
50	9° 45' 00.00"	122° 35' 00.00"
51	9° 42' 42.15"	122° 35' 00.00"
52	9° 42' 42.15"	122° 35' 03.97"
53	9° 42' 32.38"	122° 35' 03.97"

54	9° 42' 32.38"	122° 35' 00.18"
55	9° 42' 29.07"	122° 35' 00.18"
56	9° 42' 29.07"	122° 35' 02.67"
57	9° 42' 27.97"	122° 35' 02.67"
58	9° 42' 27.97"	122° 35' 10.93"
59	9° 42' 08.45"	122° 35' 10.93"
60	9° 42' 08.45"	122° 35' 30.63"

BICOL CHROMITE AND MANGANESE	2,741.0582 hectares	Himaglocon, Lagonoy Camarines
CORPORATION		Sur

1	13° 48' 00.00"	123° 27' 30.00"
2	13° 49'	123° 27' 30.00"
3	13° 49'	123° 28' 30.00"
4	13° 49'	123° 28' 30.00"
5	13° 49'	123° 27' 30.00"
6	13° 50'	123° 27' 30.00"
7	13° 50'	123° 27' 30.00"
8	13° 51'	123° 27' 00.00"
9	13° 51'	123° 28' 00.00"
10	13° 49'	123° 28' 00.00"
11	13° 49'	123° 28' 30.00"
12	13° 50'	123° 28' 30.00"
13	13° 50'	123° 30' 00.00"
14	13° 49'	123° 30' 00.00"
15	13° 49'	123° 30' 30.00"
16	13° 48'	123° 30' 30.00"
17	13° 48'	123° 30' 00.00"
18	13° 47'	123° 30' 00.00"
19	13° 47'	123° 28' 30.00"
20	13° 48'	123° 28' 30.00"

I.C. BERTUMEN & COMPANY INC.	419.5508 hectares	San Enrique and Banate,

1	11° 05' 30.00"	122° 45' 00.00"
2	11° 07'	122° 45' 00.00"
3	11° 07'	122° 45' 30.00"
4	11° 08'	122° 45' 30.00"
5	11° 08'	122° 46' 30.00"
6	11° 05'	122° 46' 30.00"

TMC INTERNATIONAL CORP.	107.9454 hectares	DoNa Remedios Trinidad
		Bulacan

1	14° 57' 30.00"	121° 05' 30.00"
2	14° 58'	121° 05' 30.00"
3	14° 58'	121° 06' 00.00"
4	14° 57'	121° 06' 00.00"
5	14° 57'	121° 05' 56.13"
6	14° 57'	121° 06' 00.00"
7	14° 57'	121° 06' 00.00"
8	14° 57'	121° 05' 54.65"
9	14° 57'	121° 05' 39.30"
10	14° 57'	121° 05' 38.94"
11	14° 57'	121° 05' 40.00"

CITINICKEL MINES AND DEVELOPMENT CORPORATION	2,178 hectares	Narra and Sofronio Espanola Palawan	192.0000 HEC	PARCEL 1	1	9° 14' 50.09"	118° 15' 44.01"
					2	9° 14' 50.09"	118° 14' 51.58"
					3	9° 13' 58.01"	118° 14' 51.58"
					4	9° 13' 58.01"	118° 15' 17.80"
					5	9° 14' 24.05"	118° 15' 17.80"
					6	9° 14' 24.05"	118° 15' 44.01"
			576.000 HEC	PARCEL	1	9° 13' 40.87"	118° 16' 36.43"
					2	9° 13' 40.87"	118° 14' 51.58"
					3	9° 12' 48.89"	118° 14' 51.58"
					4	9° 12' 48.89"	118° 15' 44.01"
					5	9° 12' 22.85"	118° 15' 44.01"
					6	9° 12' 22.85"	118° 16' 10.22"
					7	9° 12' 48.89"	118° 16' 10.22"
					8	9° 12' 48.89"	118° 16' 36.43"
			1,408.0000	PARCEL	1	9° 06' 30.05"	117° 58' 18.21"
					2	9° 06' 30.05"	117° 56' 59.62"
					3	9° 04' 19.85"	117° 56' 59.62"
					4	9° 04' 19.85"	117° 56' 33.42"
					5	9° 03' 27.27"	117° 56' 33.42"
					6	9° 03' 27.27"	117° 57' 52.01"
					7	9° 03' 53.81"	117° 57' 52.01"
					8	9° 03' 53.01"	117° 58' 18.21"
MCCI CORPORATION	26.7867 hectares	Kiwalan, Ilgan City	8,000 hec.	MCCI No. 4 Fr	1	8° 17' 18.73"	124° 16' 24"
					2	8° 17' 26.54"	124° 16' 24"
					3	8° 17' 26.54"	124° 16' 34.18"
					4	8° 17' 18.73"	124° 16' 34.18"
			8.4465 hec	MCCI No.No. 7	1	8° 17' 18.18"	124° 16' 14"
					2	8° 17' 26.58"	124° 16' 14"
					3	8° 17' 26.54"	124° 16' 24"
					4	8° 17' 18.73"	124° 16' 24"
					5	8° 17' 18.73"	124° 16' 19.45"
			8.2830 hec	MCCI A	1	8° 17' 18.18"	124° 16' 14"
					2	8° 17' 20.68"	124° 16' 11.38"
					3	8° 17' 28.27"	124° 16' 10.98"
					4	8° 17' 28.48"	124° 16' 11"
					5	8° 17' 32.85"	124° 16' 14"
					6	8° 17' 33.74"	124° 16' 15"
					7	8° 17' 35.20"	124° 16' 14.13"
					8	8° 17' 35.38"	124° 16' 16.54"
					9	8° 17' 28.69"	124° 16' 20"
					10	8° 17' 26.58"	124° 16' 19.45"
					11	8° 17' 26.58"	124° 16' 14"
			26.7867 hec	MCCI-B-FR	1	8° 17' 26.54"	124° 16' 34.18"
					2	8° 17' 26.58"	124° 16' 19.45"

3	8° 17' 28.69"	124° 16' 20"
4	8° 17' 29.93"	124° 16' 31"
5	8° 17' 32.58"	124° 16' 34.48"

QUARRY VENTURES PHILIPPINES INC.	607.5 HectaresNaga and

1	10° 15' 30"	123° 40' 00"
2	10° 16' 00"	123° 40' 00"
3	10° 16' 00"	123° 40' 30"
4	10° 15' 30"	123° 40' 30"
5	10° 16' 30"	123° 40' 00"
6	10° 17' 00"	123° 40' 00"
7	10° 17' 00"	123° 40' 30"
8	10° 16' 30"	123° 40' 30"
9	10° 18' 00"	123° 39' 30"
10	10° 19' 00"	123° 39' 30"
11	10° 19' 00"	123° 40' 00"
12	10° 19' 30"	123° 40' 00"
13	10° 19' 30"	123° 40' 30"
14	10° 18' 30"	123° 40' 30"
15	10° 18' 30"	123° 40' 00"
16	10° 18' 00"	123° 40' 00"
17	10° 17' 30"	123° 42'45"
18	10° 18' 00"	123° 42'45"
19	10° 18' 00"	123° 43' 00"
20	10° 17' 30"	123° 43' 00"
21	10° 17' 00"	123° 44' 00"
22	10° 17' 30"	123° 44' 00"
23	10° 17' 30"	123° 44' 30"
24	10° 17' 00"	123° 44' 30"

TERESA MARBLE CORPORATION	3,321 hectares	Lemery, Sara and Ajuy Iloilo

1	11° 12' 00"	122° 56' 30"
2	11° 13' 00"	122° 56' 30"
3	11° 13' 00"	122° 57' 00"
4	11° 13' 30"	122° 57' 00"
5	11° 13' 30"	122° 56' 30"
6	11° 17' 00"	122° 56' 30"
7	11° 17' 00"	122° 59' 00"
8	11° 16' 00"	122° 59' 00"
9	11° 16' 00"	122° 58' 30"
10	11° 15' 30"	122° 58' 30"
11	11° 15' 30"	122° 57' 30"
12	11° 14' 00"	122° 57' 30"
13	11° 14' 00"	122° 58' 30"
14	11° 13' 00"	122° 58' 30"
15	11° 13' 00"	123° 00' 00"
16	11° 12' 00"	123° 00' 00"

	Area	Contract Area	Corner	Latitude	Longitude
1. FILIPINAS MINING CORPORATION	Sta. Cruz, Zambales	851.5734 hectares	1	15-48' 12.30"	120-00' 00.00"
			2	15-48' 12.30"	120-00' 33.22"
			3	15-48' 41.48"	120-00' 33.09"
			4	15-48' 41.48"	120-00' 43.30"
			5	15-48' 21.90"	120-00' 43.30"
			6	15-48' 21.90"	120-01' 03.42"
			7	15-48' 31.70"	120-01' 03.37"
			8	15-48' 31.70"	120-00' 53.29"
			9	15-49' 10.90"	120-00' 53.30"
			10	15-49' 10.70"	120-01' 03.30"
			11	15-49' 01.00"	120-01' 03.30"
			12	15-49' 01.00"	120-01' 13.50"
			13	15-49' 10.70"	120-01' 13.50"
			14	15-49' 10.70"	120-01' 43.80"
			15	15-49' 01.00"	120-01' 43.80"
			16	15-49' 01.00"	120-01' 33.70"
			17	15-48' 51.30"	120-01' 33.70"
			18	15-48' 51.30"	120-01' 13.50"
			19	15-48' 31.60"	120-01' 13.50"
			20	15-48' 31.60"	120-01' 23.70"
			21	15-48' 21.80"	120-01' 23.70"
			22	15-48' 21.80"	120-01' 13.50"
			23	15-48' 12.10"	120-01' 13.50"
			24	15-48' 12.10"	120-01' 23.70"
			25	15-48' 02.40"	120-01' 23.70"
			26	15-48' 02.40"	120-01' 33.80"
			27	15-48' 31.60"	120-01' 33.80"
			28	15-48' 31.60"	120-01' 23.70"
			29	15-48' 41.40"	120-01' 23.70"
			30	15-48' 41.40"	120-01' 43.70"
			31	15-47' 52.60"	120-01' 43.70"
			32	15-47' 52.60"	120-02' 24.20"
			33	15-47' 42.80"	120-02' 24.20"
			34	15-47' 42.80"	120-02' 34.20"
			35	15-47' 23.00"	120-02' 34.20"
			36	15-47' 23.00"	120-02' 44.50"
			37	15-47' 33.00"	120-02' 44.50"
			38	15-47' 33.00"	120-02' 54.50"
			39	15-47' 23.00"	120-02' 54.50"
			40	15-47' 23.00"	120-03' 24.60"
			41	15-47' 00.00"	120-03' 24.60"
			42	15-47' 00.00"	120-01' 54.40"
			43	15-47' 04.00"	120-01' 54.50"
			44	15-47' 04.00"	120-01' 44.30"
			45	15-47' 13.40"	120-01' 44.30"
			46	15-47' 13.40"	120-01' 34.00"
			47	15-47' 04.00"	120-01' 34.00"
			48	15-47' 04.00"	120-01' 23.80"
			49	15-47' 33.00"	120-01' 23.80"
			50	15-47' 33.00"	120-01' 03.70"
			51	15-47' 23.20"	120-01' 03.70"

			52	15-47' 23.20"	120-01' 13.80"
			53	15-47' 13.50"	120-01' 13.80"
			54	15-47' 13.50"	120-00' 43.40"
			55	15-47' 06.00"	120-00' 43.40"
			56	15-47' 06.00"	120-00' 33.30"
			56a	15-47' 25.40"	120-00' 33.30"
			56b	15-47' 25.40"	120-00' 40.20"
			56c	15-47' 35.30"	120-00' 40.20"
			56d	15-47' 35.30"	120-00' 33.30"
			57	15-47' 43.00"	120-00' 33.30"
			58	15-47' 43.00"	120-00' 23.20"
			59	15-47' 52.70"	120-00' 23.20"
			60	15-47' 52.70"	120-00' 33.30"
			61	15-48' 02.30"	120-00' 33.22"
			62	15-48' 02.30"	120-00' 00.00"
2. LO-OC LIMESTONE AND DEVELOPMENT	Lo-oc Malaburyoc, Cebu	486 hectares	1	9-38-30	123-19-30
			2	9-38-30	123-19-30
			3	9-38-00	123-20-30
			4	9-38-30	123-20-30
3. PANAPINO MINING, INC.	Batag Island, Lacaung, Northern	2,388.50 hectares	1	12°37'00"	125°02'15"
			2	12°37'30"	125°02'15"
			3	12°37'30"	125°03'45"
			4	12°38'30"	125°03'45"
			5	12°38'30"	125°03'00"
			6	12°38'00"	125°03'00"
			7	12°38'00"	125°01'45"
			8	12°38'30"	125°01'45"
			9	12°38'30"	125°03'00"
			10	12°40'00"	125°03'00"
			11	12°40'00"	125°02'15"
			12	12°41'00"	125°02'15"
			13	12°41'00"	125°03'15"
			14	12°41'15"	125°03'15"
			15	12°37'30"	125°04'00"
			16	12°37'30"	125°04'00"
			17	12°37'30"	125°04'15"
			18	12°37'30"	125°04'15"
			19	12°37'30"	125°04'30"
			20	12°37'30"	125°04'30"
			21	12°37'30"	125°04'15"
			22	12°37'30"	125°04'15"
			23	12°37'30"	125°04'30"
			24	12°37'30"	125°04'30"
			25	12°37'30"	125°06'00"
			26	12°37'30"	125°06'00"
			27	12°37'30"	125°04'30"
			28	12°37'30"	125°04'30"
			29	12°37'30"	125°04'00"
			30	12°37'30"	125°04'00"
			31	12°37'30"	125°03'00"
			32	12°37'00"	125°03'00"

4. ATLAS CONSOLIDATED MINING AND	Toledo City, Cebu	648.0159 hectares			
A. For the whole			1	10° 18' 43.018"	123° 43' 05.198"
			2	10° 18' 53.035"	123° 42' 37.399"
			3	10° 18' 43.858"	123° 42' 34.028"
			4	10° 18' 53.874"	123° 42' 06.231"
			5	10° 19' 21.402"	123° 42' 16.344"
			6	10° 19' 24.741"	123° 42' 07.078"
			7	10° 20' 05.819"	123° 42' 22.170"
			8	10° 20' 06.317"	123° 42' 17.371"
			9	10° 20' 45.161"	123° 42' 21.489"
			10	10° 20' 44.142"	123° 42' 31.298"
			11	10° 20' 09.300"	123° 42' 27.602"
			12	10° 20' 03.943"	123° 42' 42.467"
			13	10° 19' 54.767"	123° 42' 39.095"
			14	10° 19' 51.429"	123° 42' 48.361"
			15	10° 20' 09.781"	123° 42' 55.105"
			16	10° 20' 03.103"	123° 43' 13.637"
			17	10° 20' 17.883"	123° 43' 15.480"
			18	10° 20' 21.388"	123° 43' 15.480"
			19	10° 20' 21.388"	123° 43' 23.608"
			20	10° 20' 30.001"	123° 43' 23.608"
			21	10° 20' 30.000"	123° 43' 27.368"
			22	10° 20' 17.882"	123° 43' 27.783"
			23	10° 20' 17.883"	123° 43' 15.480"
			24	10° 20' 03.103"	123° 43' 13.637"
			25	10° 19' 35.578"	123° 43' 03.522"
			26	10° 19' 38.914"	123° 42' 54.258"
			27	10° 19' 29.738"	123° 42' 50.884"
			28	10° 19' 26.400"	123° 43' 00.150"
			29	10° 19' 35.578"	123° 43' 03.522"
			30	10° 19' 32.238"	123° 43' 12.788"
			31	10° 19' 41.412"	123° 43' 16.159"
			32	10° 19' 38.074"	123° 43' 25.425"
			33	10° 19' 28.898"	123° 43' 22.053"
			34	10° 19' 32.238"	123° 43' 12.788"
			35	10° 19' 23.060"	123° 43' 09.416"
			36	10° 19' 19.722"	123° 43' 18.682"
			37	10° 19' 28.898"	123° 43' 22.053"
			38	10° 19' 25.558"	123° 43' 31.319"
			39	10° 19' 29.029"	123° 43' 32.595"
			40	10° 19' 29.029"	123° 43' 35.238"
			41	10° 19' 48.558"	123° 43' 35.237"
			42	10° 19' 48.558"	123° 43' 45.097"
			43	10° 20' 08.087"	123° 43' 45.096"
			44	10° 20' 09.202"	123° 43' 44.565"
			45	10° 20' 09.403"	123° 43' 47.840"
			46	10° 20' 12.820"	123° 43' 47.722"
			47	10° 20' 12.953"	123° 43' 51.864"
			48	10° 20' 15.880"	123° 43' 51.564"
			49	10° 20' 09.494"	123° 43' 57.359"
			50	10° 20' 48.770"	123° 43' 56.351"
			51	10° 20' 48.664"	123° 43' 53.222"

			52	10° 20' 50.640"	123° 43' 53.222"
			53	10° 20' 50.641"	123° 44' 03.082"
			54	10° 20' 40.877"	123° 44' 03.083"
			55	10° 20' 40.877"	123° 44' 12.943"
			56	10° 20' 35.738"	123° 44' 12.944"
			57	10° 20' 35.059"	123° 44' 11.297"
			58	10° 20' 26.040"	123° 44' 15.078"
			59	10° 20' 22.298"	123° 44' 05.969"
			60	10° 20' 17.801"	123° 44' 07.853"
			61	10° 20' 14.572"	123° 44' 02.207"
			62	10° 20' 06.116"	123° 44' 07.137"
			63	10° 20' 01.234"	123° 43' 58.598"
			64	10° 19' 52.777"	123° 44' 03.528"
			65	10° 19' 47.895"	123° 43' 54.989"
			66	10° 19' 39.438"	123° 43' 59.919"
			67	10° 19' 29.706"	123° 43' 42.821"
			68	10° 19' 22.220"	123° 43' 40.585"
			69	10° 19' 54.691"	123° 43' 30.470"
			70	10° 19' 58.031"	123° 43' 21.204"
			71	10° 19' 39.679"	123° 43' 14.461"
B. Parcel 1		546.2330 hectares	1	10° 19' 43.858"	123° 42' 34.028"
			2	10° 19' 53.874"	123° 42' 06.231"
			3	10° 19' 21.402"	123° 42' 16.344"
			4	10° 19' 24.741"	123° 42' 07.078"
			5	10° 20' 05.818"	123° 42' 22.170"
			6	10° 20' 06.317"	123° 42' 17.371"
			7	10° 20' 45.161"	123° 42' 21.489"
			8	10° 20' 44.142"	123° 42' 31.298"
			9	10° 20' 09.300"	123° 42' 27.802"
			10	10° 20' 03.943"	123° 42' 42.467"
			11	10° 19' 54.767"	123° 42' 39.095"
			12	10° 19' 51.429"	123° 42' 48.361"
			13	10° 20' 09.781"	123° 42' 55.105"
			14	10° 20' 03.103"	123° 43' 13.637"
			15	10° 20' 17.883"	123° 43' 15.490"
			16	10° 20' 21.388"	123° 43' 15.490"
			17	10° 20' 21.398"	123° 43' 27.662"
			18	10° 20' 18.527"	123° 43' 27.761"
			19	10° 20' 17.882"	123° 43' 27.783"
			20	10° 20' 17.884"	123° 43' 25.341"
			21	10° 20' 17.883"	123° 43' 15.490"
			22	10° 20' 03.103"	123° 43' 13.637"
			23	10° 19' 35.578"	123° 43' 03.522"
			24	10° 19' 38.914"	123° 42' 54.258"
			25	10° 19' 29.738"	123° 42' 50.884"
			26	10° 19' 26.400"	123° 43' 00.150"
			27	10° 19' 35.578"	123° 43' 03.522"
			28	10° 19' 32.238"	123° 43' 12.788"
			29	10° 19' 41.412"	123° 43' 16.159"
			30	10° 19' 38.074"	123° 43' 25.425"
			31	10° 19' 28.898"	123° 43' 22.053"
			32	10° 19' 32.238"	123° 43' 12.788"
			33	10° 19' 23.060"	123° 43' 09.416"

			34	10° 18' 19.722"	123° 43' 18.882"
			35	10° 18' 28.898"	123° 43' 22.053"
			36	10° 18' 32.238"	123° 43' 12.788"
			37	10° 18' 28.898"	123° 43' 22.053"
			38	10° 18' 25.558"	123° 43' 31.319"
			39	10° 18' 29.029"	123° 43' 32.595"
			40	10° 18' 29.029"	123° 43' 35.238"
			41	10° 18' 32.512"	123° 43' 35.238"
			42	10° 18' 38.793"	123° 43' 35.237"
			43	10° 18' 42.712"	123° 43' 35.237"
			44	10° 20' 19.494"	123° 43' 57.359"
			45	10° 20' 26.230"	123° 43' 57.127"
			46	10° 20' 26.230"	123° 43' 59.089"
			47	10° 20' 26.230"	123° 44' 00.026"
			48	10° 20' 26.230"	123° 44' 04.321"
			49	10° 20' 31.317"	123° 44' 02.190"
			50	10° 20' 35.058"	123° 44' 11.297"
			51	10° 20' 26.040"	123° 44' 15.078"
			52	10° 20' 22.298"	123° 44' 05.969"
			53	10° 20' 22.601"	123° 43' 59.671"
			54	10° 20' 22.645"	123° 43' 58.762"
			55	10° 20' 20.244"	123° 43' 58.572"
			56	10° 20' 19.494"	123° 43' 57.359"
			57	10° 18' 42.712"	123° 43' 35.237"
			58	10° 18' 38.162"	123° 43' 37.891"
			59	10° 18' 29.706"	123° 43' 42.821"
			60	10° 18' 22.220"	123° 43' 40.585"
			61	10° 18' 54.691"	123° 43' 30.470"
			62	10° 18' 58.031"	123° 43' 21.204"
			63	10° 18' 39.679"	123° 43' 14.461"
			64	10° 18' 53.035"	123° 42' 37.399"
C. Parcel 2		13.7780 hectares	1	10° 20' 04.798"	123° 43' 45.114"
			2	10° 20' 08.087"	123° 43' 45.098"
			3	10° 20' 09.282"	123° 43' 44.555"
			4	10° 20' 09.403"	123° 43' 47.840"
			5	10° 20' 12.820"	123° 43' 47.722"
			6	10° 20' 12.953"	123° 43' 51.664"
			7	10° 20' 15.880"	123° 43' 51.564"
			8	10° 20' 17.804"	123° 43' 54.483"
			9	10° 20' 19.494"	123° 43' 57.359"
			10	10° 20' 20.244"	123° 43' 58.572"
			11	10° 20' 22.645"	123° 43' 58.762"
			12	10° 20' 22.298"	123° 43' 05.969"
			13	10° 20' 17.801"	123° 43' 07.853"
			14	10° 20' 14.572"	123° 43' 02.207"
			15	10° 20' 12.128"	123° 43' 57.933"
			16	10° 20' 09.688"	123° 43' 53.667"
			17	10° 20' 04.807"	123° 43' 45.128"
D. Parcel 3		25.8377 hectares	1	10° 18' 34.558"	123° 43' 51.390"
			2	10° 18' 43.044"	123° 43' 46.429"
			3	10° 18' 48.558"	123° 43' 43.214"
			4	10° 18' 48.558"	123° 43' 45.097
			5	10° 18' 53.558"	123° 43' 45.097

			6	10° 18' 56.383"	123° 43' 50.038"
			7	10° 20' 01.234"	123° 43' 58.598"
			8	10° 20' 09.688"	123° 43' 53.867"
			9	10° 20' 14.572"	123° 43' 02.207"
			10	10° 20' 06.116"	123° 43' 07.137"
			11	10° 20' 01.234"	123° 43' 58.598"
			12	10° 18' 56.383"	123° 43' 50.038"
			13	10° 18' 47.895"	123° 43' 54.989"
			14	10° 18' 39.438"	123° 43' 59.919"
E. Parcel 4		18.0380 hectares	1	10° 18' 29.706"	123° 43' 42.821"
			2	10° 18' 38.162"	123° 43' 37.891"
			3	10° 18' 43.044"	123° 43' 46.429"
			4	10° 18' 47.895"	123° 43' 54.989"
			5	10° 18' 56.383"	123° 43' 50.038"
			6	10° 20' 01.234"	123° 43' 58.598"
			7	10° 18' 52.777"	123° 43' 03.528"
			8	10° 18' 47.895"	123° 43' 54.989"
			9	10° 18' 43.044"	123° 43' 46.429"
			10	10° 18' 34.558"	123° 43' 51.380"
F. Parcel 5		21.7787 hectares	1	10° 20' 26.230"	123° 43' 57.127"
			2	10° 20' 29.253"	123° 43' 57.022"
			3	10° 20' 31.112"	123° 43' 56.958"
			4	10° 20' 40.878"	123° 43' 56.622"
			5	10° 20' 48.770"	123° 43' 56.351"
			6	10° 20' 48.664"	123° 43' 53.222"
			7	10° 20' 50.640"	123° 43' 53.222"
			8	10° 20' 50.641"	123° 44' 03.082"
			9	10° 20' 40.877"	123° 44' 03.083"
			10	10° 20' 40.877"	123° 44' 12.943"
			11	10° 20' 35.738"	123° 44' 12.944"
			12	10° 20' 35.058"	123° 44' 11.297"
			13	10° 20' 31.884"	123° 44' 03.083"
			14	10° 20' 31.317"	123° 44' 02.180"
			15	10° 20' 31.112"	123° 44' 02.278"
			16	10° 20' 26.230"	123° 44' 04.321"
G. Parcel 6		10.1033 hectares	1	10° 18' 38.162"	123° 43' 37.891"
			2	10° 18' 42.712"	123° 43' 35.237"
			3	10° 18' 47.920"	123° 43' 35.237"
			4	10° 18' 48.558"	123° 43' 36.353"
			5	10° 18' 48.558"	123° 43' 43.214"
			6	10° 18' 48.558"	123° 43' 45.097"
			7	10° 18' 53.558"	123° 43' 45.097"
			8	10° 20' 04.798"	123° 43' 45.114"
			9	10° 20' 04.807"	123° 43' 45.128"
			10	10° 18' 56.383"	123° 43' 50.038"
			11	10° 18' 53.558"	123° 43' 45.097"
			12	10° 18' 48.558"	123° 43' 45.097"
			13	10° 18' 48.558"	123° 43' 43.214"
			14	10° 18' 43.044"	123° 43' 46.429"
H. Parcel 7		0.03327 hectares	1	10° 18' 48.558"	123° 43' 36.353"
			2	10° 18' 47.920"	123° 43' 35.237"

			3	10° 18' 48.598"	123° 43' 35.237"
L Parcel 8		8.9831 hectares	1	10° 20' 01.234"	123° 43' 58.598"
			2	10° 20' 56.383"	123° 43' 50.038"
			3	10° 20' 04.807"	123° 43' 45.128"
			4	10° 20' 09.688"	123° 43' 53.667"
J. Parcel 9		3.1432 hectares	1	10° 20' 21.388"	123° 43' 23.608
			2	10° 20' 30.001"	123° 43' 23.608
			3	10° 20' 30.000"	123° 43' 27.368"
			4	10° 20' 28.288"	123° 43' 27.425"
			5	10° 20' 21.398"	123° 43' 27.662"
5. MINERAL TREASURES MINING	Palauig, Zambales	1,072.1211 hectares	1	15°28'30"	120°06'30.00"
			2	15°28'00"	120°06'30.00"
			3	15°28'00"	120°07'00.00"
			4	15°28'00"	120°07'00.00"
			5	15°28'00"	120°07'30.00"
			6	15°28'00"	120°07'30.00"
			7	15°28'00"	120°08'00.00"
			8	15°28'30"	120°08'00.00"
6. PHILEX GOLD PHILIPPINES, INC.	Municipality of Sibutad, Dapitan and Rizalina, Provine of	3,515 hectares			
Parcel 1			1	8°41'10"	123°24'20"
			2	8°42'10"	123°24'20"
			3	8°42'10"	123°25'20"
			4	8°41'40"	123°25'20"
			5	8°41'40"	123°26'10"
			6	8°40'40"	123°25'10"
			7	8°40'40"	123°25'20"
			8	8°41'10"	123°25'20"
Parcel 2			1	8°37'30"	123°28'30"
			2	8°38'30"	123°28'30"
			3	8°38'30"	123°29'30"
			4	8°38'00"	123°29'30"
			5	8°38'00"	123°30'30"
			6	8°37'30"	123°30'30"
			7	8°37'30"	123°31'00"
			8	8°37'00"	123°31'00"
			9	8°37'00"	123°33'00"
			10	8°35'00"	123°33'00"
			11	8°35'00"	123°32'30"
			12	8°34'30"	123°32'30"
			13	8°34'30"	123°31'00"
			14	8°36'00"	123°31'00"
			15	8°36'00"	123°30'30"
			16	8°36'30"	123°30'30"
			17	8°36'30"	123°28'30"
			18	8°36'45"	123°28'30"
			19	8°36'45"	123°28'45"

			20	8°37'30"	123°28'45"
7. MINERAL TREASURES MINING	Palauig, Zambales	577.2407 hectares	1	15°28'30"	120°04'00"
			2	15°28'00"	120°04'00"
			3	15°28'00"	120°03'30"
			4	15°28'30"	120°03'30"
			5	15°28'30"	120°04'00"
			6	15°30'00"	120°04'00"
			7	15°30'00"	120°05'00"
			8	15°28'30"	120°05'00"
8. UNI-DRAGON MINING AND	Bagumbayan and Gumaus,	107.8434 hectares			
Parcel 1		64.0782 hectares	1	14°18'12.835"	122°45'36.840"
			2	14°18'12.450"	122°45'44.032"
			3	14°18'17.024"	122°45'55.738"
			4	14°18'17.851"	122°46'05.984"
			5	14°18'12.480"	122°46'20.877"
			6	14°18'07.980"	122°46'22.771"
			7	14°18'58.542"	122°46'26.808"
			8	14°18'50.614"	122°46'32.177"
			9	14°18'40.266"	122°46'45.934"
			10	14°18'35.261"	122°46'47.071"
			11	14°18'30.017"	122°46' 48.803"
			12	14°18'14.796"	122°45'50.036"
			13	14°18'07.540"	122°45'43.312"
Parcel 2		43.7642 hectares	1	14°17'52.372"	122°47'05.788"
			2	14°18'15.431"	122°47'05.777"
			3	14°18'15.542"	122°47'11.083"
			4	14°18'17.414"	122°47'14.039"
			5	14°18'38.438"	122°47'22.984"
			6	14°18'23.930"	122°47'34.426"
			7	14°18'15.827"	122°47'20.475"
			8	14°18'00.000"	122°47'16.110"
9. UNI-DRAGON MINING AND	Paracale, Camarines Norte	173.9329 hectares			
Parcel I		167.2304 hectares	1	14° 18' 02.970"	122° 44' 34.080"
			2	14° 18' 35.150"	122° 44' 41.740"
			3	14° 18' 41.430"	122° 44' 54.980"
			4	14° 18' 36.510"	122° 45' 07.510"
			5	14° 18' 17.750"	122° 45' 25.640"
			6	14° 18' 05.870"	122° 45' 43.830"
			7	14° 18' 13.360"	122° 45' 50.280"
			8	14° 18' 05.410"	122° 46' 00.000"
			9	14° 18' 00.000"	122° 46' 00.000"
			10	14° 18' 00.000"	122° 45' 05.390"
			11	14° 18' 09.890"	122° 44' 55.230"
			12	14° 18' 02.980"	122° 44' 48.160"
			13	14° 18' 09.880"	122° 44' 41.070"
Parcel II		6.7025 hectares	1	14° 18' 30.000"	122° 46' 30.000"

			2	14° 18' 40.904"	122° 46' 30.000"
			3	14° 18' 30.000"	122° 46' 43.349"
10. AGLUBANG MINING	Sablayan, Occidental	4,686.0828 hectares			
			1	13° 04' 47.27"	121° 07' 00.00"
			2	13° 02' 27.66"	121° 11' 30.00"
			3	13° 00' 30.00"	121° 11' 30.00"
			4	13° 00' 30.00"	121° 07' 00.00"
11. OROPHIL STONECRAFT, INC.	Baao, Camarines Sur	141.1418 hectares	1	13° 28' 00.000"	123° 23' 30.000"
			2	13° 28' 00.000"	123° 23' 30.000"
			3	13° 28' 00.000"	123° 24' 00.000"
			4	13° 28' 47.100"	123° 24' 00.000"
			5	13° 28' 47.172"	123° 23' 57.365"
			6	13° 28' 37.410"	123° 23' 57.349"
			7	13° 28' 37.425"	123° 23' 47.374"
			8	13° 28' 27.663"	123° 23' 47.346"
			9	13° 28' 17.900"	123° 23' 47.330"
			10	13° 28' 17.880"	123° 23' 59.998"
			11	13° 28' 00.000"	123° 24' 00.000"
12. HOLCIM PHILIPPINES, INC.	Davao City	642.1537 hectares			
Parcel I		380.2077 hectares	1	7° 12' 00.00"	125° 37' 00.00"
			2	7° 13' 00.00"	125° 37' 00.00"
			3	7° 13' 00.00"	125° 38' 00.00"
			4	7° 12' 15.00"	125° 38' 00.00"
			5	7° 12' 15.00"	125° 38' 30.00"
			6	7° 12' 00.00"	125° 38' 30.00"
Parcel II		261.9460 hectares	1	7° 14' 00.00"	125° 36' 45.00"
			2	7° 14' 10.72"	125° 36' 45.00"
			3	7° 14' 12.80"	125° 36' 45.26"
			4	7° 14' 15.18"	125° 36' 48.03"
			5	7° 14' 14.01"	125° 36' 49.53"
			6	7° 14' 13.83"	125° 36' 51.07"
			7	7° 14' 15.38"	125° 36' 51.76"
			8	7° 14' 16.55"	125° 36' 51.31"
			9	7° 14' 17.58"	125° 36' 49.21"
			10	7° 14' 19.58"	125° 36' 48.91"
			11	7° 14' 21.45"	125° 36' 48.98"
			12	7° 14' 23.57"	125° 36' 53.96"
			13	7° 14' 25.16"	125° 36' 53.98"
			14	7° 14' 26.83"	125° 36' 52.08"
			15	7° 14' 27.95"	125° 36' 52.87"
			16	7° 14' 27.64"	125° 36' 54.00"
			17	7° 14' 29.67"	125° 36' 54.02"
			18	7° 14' 30.18"	125° 36' 52.40"
			19	7° 14' 31.78"	125° 36' 49.78"
			20	7° 14' 35.58"	125° 36' 53.21"
			21	7° 14' 38.58"	125° 36' 52.96"

			22	7° 14' 38.71"	125° 36' 51.70"
			23	7° 14' 39.82"	125° 36' 52.38"
			24	7° 14' 38.62"	125° 36' 56.58"
			25	7° 14' 49.61"	125° 36' 59.83"
			26	7° 14' 50.11"	125° 36' 53.42"
			27	7° 15' 00.00"	125° 37' 00.00"
			28	7° 15' 01.02"	125° 37' 00.00"
			29	7° 15' 01.31"	125° 37' 00.89"
			30	7° 15' 02.48"	125° 37' 02.22"
			31	7° 15' 07.94"	125° 37' 11.19"
			32	7° 15' 08.60"	125° 37' 08.39"
			33	7° 15' 11.92"	125° 37' 10.01"
			34	7° 15' 14.52"	125° 37' 10.74"
			35	7° 15' 15.68"	125° 37' 10.77"
			36	7° 15' 19.48"	125° 37' 09.65"
			37	7° 15' 19.48"	125° 37' 10.24"
			38	7° 15' 22.50"	125° 37' 14.79"
			39	7° 15' 22.50"	125° 37' 30.00"
			40	7° 14' 00.00"	125° 37' 30.00"
13. MINERAL TREASURES MINING	Palauig, Zambales	3,051.4021 hectares	1	15° 28' 30"	120° 02' 00"
			2	15° 30' 00"	120° 02' 00"
			3	15° 30' 00"	120° 04' 00"
			4	15° 28' 30"	120° 04' 00"
			5	15° 28' 30"	120° 03' 30"
			6	15° 28' 00"	120° 03' 30"
			7	15° 28' 00"	120° 04' 00"
			8	15° 30' 00"	120° 04' 00"
			9	15° 28' 30"	120° 05 00"
			10	15° 30' 00"	120° 05' 00"
			11	15° 30' 00"	120° 05' 30"
			12	15° 28' 30"	120° 05' 30"
			13	15° 28' 30"	120° 05' 00"
			14	15° 27' 30"	120° 05' 00"
			15	15° 27' 30"	120° 04' 00"
			16	15° 27' 00"	120° 04' 00"
			17	15° 27' 00"	120° 05' 00"
			18	15° 28' 30"	120° 03' 30"
14. MERRILL CROWE CORPORATION	City of Surigao and Municipalities of Sison and Tagana-an,	1,481.66 hectares	1	9° 40' 00.00"	125° 31' 30.00"
Parcel 1		188.58 hectares	1	9° 40' 00.00"	125° 31' 30.00"
			2	9° 41' 00.00"	125° 31' 30.00"
			3	9° 41' 00.00"	125° 32' 00.00"
			4	9° 40' 00.00"	125° 32' 00.00"
Parcel 2		322.28 hectares	1	9° 40' 30.00"	125° 32' 00.00"
			2	9° 41' 00.20"	125° 32' 00.00"
			3	9° 41' 00.21"	125° 32' 35.22"
			4	9° 41' 49.03"	125° 32' 35.22"
			5	9° 41' 49.03"	125° 32' 21.23"
			6	9° 42' 00.00"	125° 32' 21.23"

			7	9° 42' 00.00"	125° 33' 00.00"
			8	9° 41' 30.00"	125° 33' 00.00"
			9	9° 41' 30.00"	125° 33' 30.00"
			10	9° 41' 00.00"	125° 33' 30.00"
			11	9° 41' 00.00"	125° 33' 30.00"
			12	9° 40' 30.00"	125° 33' 30.00"
Parcel 3		890.78 hectares	1	9° 41' 30.00"	125° 31' 00.00"
			2	9° 43' 30.00"	125° 31' 00.00"
			3	9° 43' 30.00"	125° 31' 30.00"
			4	9° 44' 00.00"	125° 31' 30.00"
			5	9° 44' 00.00"	125° 32' 30.00"
			6	9° 43' 30.00"	125° 32' 30.00"
			7	9° 43' 30.00"	125° 33' 00.00"
			8	9° 42' 30.00"	125° 33' 00.00"
			9	9° 42' 30.00"	125° 32' 30.00"
			10	9° 43' 00.00"	125° 32' 30.00"
			11	9° 43' 00.00"	125° 32' 00.00"
			12	9° 42' 18.18"	125° 32' 00.00"
			13	9° 42' 18.18"	125° 31' 48.36"
			14	9° 42' 00.00"	125° 31' 48.36"
			15	9° 42' 00.00"	125° 31' 30.00"
			16	9° 41' 30.00"	125° 31' 30.00"
15. MINERAL TREASURES MINING	Palauig, Zambales	27 hectares			
Parcel 1		17.9484 hectares	1	15° 28' 25.12"	120° 07' 07.68"
			2	15° 28' 34.88"	120° 07' 07.68"
			3	15° 28' 34.88"	120° 07' 27.70"
			4	15° 28' 25.12"	120° 07' 27.70"
Parcel 2		8.9873 hectares	1	15° 28' 44.63"	120° 07' 07.68"
			2	15° 28' 54.38"	120° 07' 07.68"
			3	15° 28' 54.38"	120° 07' 17.74"
			4	15° 28' 44.63"	120° 07' 17.74"
16. MACAWIWILI GOLD MINING AND	Itogon, Benguet	809.6265 hectares	1	16° 18' 05.51"	120° 39' 21.00"
			2	16° 18' 15.26"	120° 39' 20.97"
			3	16° 18' 15.46"	120° 39' 30.98"
			4	16° 18' 15.63"	120° 39' 40.21"
			5	16° 18' 15.33"	120° 39' 46.27"
			6	16° 18' 14.84"	120° 39' 56.27"
			7	16° 18' 05.09"	120° 39' 56.47"
			8	16° 18' 03.84"	120° 39' 56.99"
			9	16° 18' 54.09"	120° 39' 56.96"
			10	16° 18' 44.34"	120° 39' 56.92"
			11	16° 18' 34.58"	120° 39' 56.88"
			12	16° 18' 24.83"	120° 39' 56.85"
			13	16° 18' 24.84"	120° 39' 54.90"
			14	16° 18' 15.11"	120° 39' 48.19"
			15	16° 18' 10.24"	120° 39' 44.83"
			16	16° 18' 05.38"	120° 39' 41.48"
			17	16° 17' 55.65"	120° 39' 34.76"
			18	16° 17' 51.37"	120° 39' 33.17"

			19	16° 17' 45.71"	120° 39' 33.49"
			20	16° 17' 35.97"	120° 39' 34.03"
			21	16° 17' 26.23"	120° 39' 34.56"
			22	16° 17' 16.49"	120° 39' 35.10"
			23	16° 17' 15.97"	120° 39' 25.10"
			24	16° 17' 15.83"	120° 39' 22.60"
			25	16° 17' 25.53"	120° 39' 21.23"
			26	16° 17' 25.18"	120° 39' 14.57
			27	16° 17' 24.66"	120° 39' 04.57"
			28	16° 17' 20.79"	120° 39' 13.76"
			29	16° 17' 19.25"	120° 39' 17.44"
			30	16° 17' 17.96"	120° 39' 20.50"
			31	16° 17' 14.44"	120° 39' 18.94"
			32	16° 17' 11.86"	120° 39' 25.07"
			33	16° 17' 06.43"	120° 39' 22.67"
			34	16° 16' 57.47"	120° 39' 18.70"
			35	16° 16' 50.88"	120° 39' 15.78"
			36	16° 16' 32.82"	120° 39' 02.96"
			37	16° 16' 26.23"	120° 38' 57.01"
			38	16° 16' 25.20"	120° 38' 56.06"
			39	16° 16' 26.25"	120° 38' 56.05"
			40	16° 16' 26.64"	120° 38' 56.05"
			41	16° 16' 33.56"	120° 38' 55.96"
			42	16° 16' 33.60"	120° 38' 59.96"
			43	16° 16' 33.39"	120° 39' 00.19"
			44	16° 16' 32.36"	120° 39' 01.52"
			45	16° 16' 33.61"	120° 39' 02.24"
			46	16° 16' 32.82"	120° 39' 02.96"
			47	16° 16' 50.88"	120° 39' 15.78"
			48	16° 16' 53.29	120° 39' 15.75"
			49	16° 16' 58.74"	120° 39' 15.69"
			50	16° 17' 03.04"	120° 39' 15.64"
			51	16° 17' 02.98"	120° 39' 10.24"
			52	16° 17' 02.93"	120° 39' 05.85"
			53	16° 17' 02.93"	120° 39' 05.62"
			54	16° 17' 02.82"	120° 38' 55.61"
			55	16° 16' 56.56"	120° 38' 55.69"
			56	16° 16' 56.51"	120° 38' 55.70"
			57	16° 16' 53.07"	120° 38' 55.73"
			58	16° 16' 48.09"	120° 38' 55.79"
			59	16° 16' 48.00"	120° 38' 55.75"
			60	16° 16' 45.75"	120° 38' 55.82"
			61	16° 16' 45.74"	120° 38' 54.75"
			62	16° 16' 45.64"	120° 38' 55.61"
			63	16° 16' 45.62"	120° 38' 45.81"
			64	16° 16' 45.54"	120° 38' 43.79"
			65	16° 16' 45.53"	120° 38' 38.36"
			66	16° 16' 39.19"	120° 38' 35.87"
			67	16° 16' 39.13"	120° 38' 30.01"
			68	16° 16' 39.13"	120° 38' 29.78"
			69	16° 16' 38.40"	120° 38' 28.54"
			70	16° 16' 40.06"	120° 38' 25.95"
			71	16° 16' 48.40"	120° 38' 27.36"
			72	16° 16' 49.03"	120° 38' 28.04"
			73	16° 16' 52.29"	120° 38' 31.30"

			74	16° 18' 56.51"	120° 38' 35.53"
			75	16° 18' 55.73"	120° 38' 37.37"
			76	16° 18' 51.87"	120° 38' 46.56"
			77	16° 18' 55.60"	120° 38' 48.21"
			78	16° 18' 54.36"	120° 38' 51.15"
			79	16° 18' 57.80"	120° 38' 52.67"
			80	16° 17' 06.75"	120° 38' 56.64"
			81	16° 17' 15.71"	120° 39' 00.60"
			82	16° 17' 24.66"	120° 39' 04.57"
			83	16° 17' 24.14"	120° 38' 54.57"
			84	16° 17' 23.62"	120° 38' 44.57"
			85	16° 17' 23.09"	120° 38' 34.58"
			86	16° 17' 22.57"	120° 38' 24.58"
			87	16° 17' 22.05"	120° 38' 14.58"
			88	16° 17' 21.69"	120° 38' 07.85"
			89	16° 17' 31.43"	120° 38' 07.31"
			90	16° 17' 41.17"	120° 38' 06.77"
			91	16° 17' 46.95"	120° 38' 07.90"
			92	16° 17' 56.71"	120° 38' 07.93"
			93	16° 17' 57.23"	120° 38' 17.93"
			94	16° 17' 57.19"	120° 38' 27.95"
			95	16° 18' 06.95"	120° 38' 27.98"
			96	16° 18' 16.70"	120° 38' 28.01"
			97	16° 18' 26.45"	120° 38' 28.05"
			98	16° 18' 26.42"	120° 38' 38.06"
			99	16° 18' 26.39"	120° 38' 44.74"
			100	16° 18' 36.15"	120° 38' 44.77"
			101	16° 18' 45.90"	120° 38' 44.81"
			102	16° 18' 55.02"	120° 38' 44.84"
			103	16° 18' 55.00"	120° 38' 50.13"
			104	16° 18' 54.97"	120° 39' 00.14"
			105	16° 18' 54.93"	120° 39' 10.16"
			106	16° 18' 54.89"	120° 39' 20.17"
			107	16° 18' 04.16"	120° 39' 20.21"

	Area	Contract Area	Corner	Latitude	Longitude
1. V.R. ROMERO CONSTRUCTION, INC.	Calayan Island, Calayan, Cagayan	1,682.8391 hectares	1	19° 15' 30"	121° 29' 30"
			2	19° 17' 30"	121° 29' 30"
			3	19° 17' 30"	121° 31' 00"
			4	19° 17' 30"	121° 32' 30"
			5	19° 16' 41.05"	121° 32' 80"
			6	19° 16' 30"	121° 32' 33.13"
			7	19° 16' 14.83"	121° 32' 23.17"
			8	19° 16' 7.63"	121° 32' 17.60"
			9	19° 16' 00"	121° 32' 5.27"
			10	19° 15' 58.83"	121° 31' 22.98"
			11	19° 15' 52.14"	121° 31' 18.00"
			12	19° 15' 47.75"	121° 30' 53.33"
			13	19° 15' 46.12"	121° 30' 43.44"
			14	19° 15' 35.79"	121° 30' 37.45"
			15	19° 15' 12.53"	121° 30' 40.18"
			16	19° 14' 58.86"	121° 30' 38.78"
			17	19° 14' 52.77"	121° 30' 38.48"
			18	19° 14' 54.28"	121° 30' 35.98"
			19	19° 15' 8.61"	121° 30' 22.71"
			20	19° 15' 18.43"	121° 30' 16.11"
			21	19° 15' 20.48"	121° 30' 00"
			22	19° 15' 23.51"	121° 29' 46"
2. MAGNETIC CONSTRUCTION AND DEVELOPMENT CORPORATION	Brgy. Santo Tomas, Peñaranda, Nueva Ecija, Luzon Island	63.8789 hectares			
3. BACNOTAN CEMENT CORPORATION					
4. THE TRANSTECH INDUSTRIES PHILS.,	Liloy, Municipality of Zamboanga del Norte	3,078 hectares	1	8° 05' 30"	122° 39' 30"
			2	8° 03' 30"	122° 39' 30"
			3	8° 03' 30"	122° 40' 30"
			4	8° 03' 00"	122° 40' 30"
			5	8° 03' 00"	122° 43' 30"
			6	8° 05' 30"	122° 43' 30"
5. INDUSTRIES DEVELOPMENT CORPORATION	Brgy. Puleg and Ditinagyan, Municipalities of Dinalongan and Casiguran, Province of	2,635.48 hectares	1	16° 12' 30"	121° 56' 30"
			2	16° 12' 30"	122° 00' 00"
			3	16° 10' 00"	122° 00' 00"
			4	16° 10' 00"	121° 57' 30"
			5	16° 10' 30"	121° 57' 30"
			6	16° 10' 30"	121° 56' 30"

6. CONCRETE AGGREGATES CORPORATION	Brgy. San Isidro, Angono Rizal	19.89 hectares	1	14° 32' 33.858"	121° 10' 26.720"
			2	14° 32' 43.753"	121° 10' 26.720"
			3	14° 32' 37.878"	121° 10' 34.831"
			4	14° 32' 26.038"	121° 10' 38.410"
			5	14° 32' 17.818"	121° 10' 32.920"
			6	14° 32' 17.420"	121° 10' 30.181"
			7	14° 32' 17.592"	121° 10' 26.720"
7. LO-OC LIMESTONE AND DEVELOPMENT CORPORATION	Lo-oc Malabuyoc, Cebu	306.48 hectares	1	9° 36' 30"	123° 19' 30"
			2	9° 36' 30"	123° 19' 00"
			3	9° 38' 00"	123° 19' 00"
			4	9° 38' 00"	123° 19' 30"
			5	9° 38' 30"	123° 19' 30"
			6	9° 38' 30"	123° 20' 30"
			7	9° 38' 00"	123° 20' 30"
8. SIENNALYNN GOLD MINING CORPORATION	Municipalities of Ipil, RT Lim and Titay, Province of Zamboanga del Sur, Island of Mindanao	4,116 hectares	1	7° 43' 00"	122° 29' 00"
			2	7° 43' 30"	122° 29' 00"
			3	7° 43' 30"	122° 28' 00"
			4	7° 44' 00"	122° 28' 00"
			5	7° 44' 00"	122° 27' 30"
			6	7° 44' 30"	122° 27' 30"
			7	7° 44' 30"	122° 27' 00"
			8	7° 45' 30"	122° 27' 00"
			9	7° 45' 30"	122° 26' 30"
			10	7° 46' 00"	122° 26' 30"
			11	7° 46' 00"	122° 27' 00"
			12	7° 48' 00"	122° 27' 00"
			13	7° 48' 00"	122° 28' 00"
			14	7° 47' 30"	122° 28' 00"
			15	7° 47' 30"	122° 29' 00"
			16	7° 48' 00"	122° 29' 00"
			17	7° 48' 00"	122° 30' 00"
			18	7° 47' 30"	122° 30' 00"
			19	7° 47' 30"	122° 30' 30"
			20	7° 46' 30"	122° 30' 30"
			21	7° 46' 30"	122° 29' 30"
			22	7° 43' 30"	122° 29' 30"
			23	7° 43' 30"	122° 30' 30"
			24	7° 43' 00"	122° 30' 30"
9. A DYNASTY MULTI-PURPOSE COOPERATIVE	Brgys. Ocapan, Dalapan and Kalipunann, Municipalities of San Miguel and Guipos, Province of Zamboanga del Sur, Island of	2,025 hectares	1	7° 43' 00"	123° 14' 30"
			2	7° 45' 00"	123° 14' 30"

			3	7° 45' 00"	123° 17' 30"
			4	7° 43' 30"	123° 17' 30"
			5	7° 43' 30"	123° 17' 00"
			6	7° 43' 00"	123° 17' 00"
			7	7° 43' 00"	123° 16' 00"
			8	7° 42' 30"	123° 16' 00"
			9	7° 42' 30"	123° 15' 00"
			10	7° 43' 00"	123° 15' 00"
10. EAST COAST MINERAL RESOURCES CO., INC.	Brgy. Valencia, Cagdianao, Dinagat Island, Surigao del Norte	697.0481 hectares	1	10° 08' 00".00	125° 39' 00".00
11. THE DAVAO UNION CEMENT	Sitio Tagamot, Bo. Dawan, Madi, Davao	166.0224 hectares	1	6° 53' 01"	126° 08' 44"
			2	6° 53' 01"	126° 08' 20"
			3	6° 53' 41"	126° 08' 20"
			4	6° 53'41"	126° 08' 13"
			5	6° 53' 52"	126° 08' 13"
			6	6° 53' 52"	126° 08' 08"
			7	6° 53' 09"	126° 08' 08"
			8	6° 53' 09"	126° 08' 35"
			9	6° 53' 52"	126° 08' 35"
			10	6° 53' 52"	126° 08' 44"
12. THE DAVAO UNION CEMENT CORPORATION	Bos. Buruwan, Mahayag & San Isidro, Buruwan District, Davao City, Island of Mindanao	657.3194 hectares	1	7° 12' 15"	125° 38' 30"
			2	7° 12' 15"	125° 38' 30"
			3	7° 13' 00"	125° 38' 30"
			4	7° 13' 00"	125° 37' 45"
			5	7° 13' 30"	125° 37' 45"
			6	7° 13' 30"	125° 37' 30"
			7	7° 15' 30"	125° 37' 30"
			8	7° 15' 30"	125° 38' 00"
			9	7° 14' 00"	125° 38' 00"
			10	7° 14' 00"	125° 38' 22.5"
			11	7° 13' 30"	125° 38' 22.5"
			12	7° 13' 30"	125° 38' 30"
13. ALSONS DEVELOPMENT AND INVESTMENT CO.,INC.	Municipality of Nabunturan and Maco, Province of Davao del	1,547.32 hectares	1	126.04.22	7.27.24
			2	126.04.14	7.27.15
			3	126.04.21	7.27.08
			4	126.04.14	7.27.01
			5	126.04.21	7.26.54
			6	126.04.14	7.26.47
			7	126.04.21	7.26.41
			8	126.04.14	7.26.34
			9	126.04.21	7.26.27
			10	126.04.14	7.26.20
			11	126.04.21	7.26.13

			12	126.04.14	7.26.06
			13	126.04.21	7.25.59
			14	126.04.14	7.25.52
			15	126.04.21	7.25.45
			16	126.04.14	7.25.38
			17	126.04.21	7.25.31
			18	126.03.46	7.24.57
			19	126.03.39	7.25.04
			20	126.03.46	7.25.11
			21	126.03.19	7.25.38
			22	126.03.25	7.25.45
			23	126.03.19	7.25.52
			24	126.03.25	7.25.59
			25	126.03.25	7.26.00
			26	126.02.58	7.26.00
			27	126.02.58	7.25.59
			28	126.01.36	7.27.21
			29	126.01.33	7.27.17
			30	126.01.19	7.27.31
			31	126.01.12	7.27.24
			32	126.00.37	7.27.59
			33	126.00.31	7.27.52
			34	126.00.24	7.27.59
			35	126.00.25	7.28.00
			36	126.00.36	7.28.00
			37	126.00.37	7.27.59
			38	126.00.39	7.28.00
			39	126.00.50	7.28.00
			40	126.00.51	7.27.59
			41	126.00.53	7.28.00
			42	126.01.04	7.28.00
			43	126.01.05	7.27.59
			44	126.01.06	7.28.00
			45	126.01.11	7.28.00
			46	126.01.36	7.27.39
			47	126.02.27	7.27.53
			48	126.02.27	7.27.52
			49	126.02.34	7.27.53
			50	126.02.34	7.28.04
			51	126.04.44	7.28.04
			52	126.04.44	7.27.24
14. PHILEX GOLD PHILIPPINES, INC.	Municipalities of Sipalay & Hinobaan, Province of Negros Occidental	2,288.0000 hectares			
15. ASTURIAS CHEMICAL	Asturias, Cebu	2,383.5483 hectares	1	10° -38- 00"	123°- 44' -30"
			1i	10° -38- 00"	123°- 46' -18.337"
			2a	10° -37- 47.087"	123°- 46' -18.183"
			2b	10° -37- 39.467"	123°- 46' -18.987"
			2c	10° -37- 28.755"	123°- 46' -09.785"
			2d	10° -37- 23.274"	123°- 46' -02.708"
			2e	10° -37- 19.529"	123°- 46' -03.819"

			2f	10° -37- 15.218"	123° - 48' -14.256"
			2g	10° -37- 07.044"	123° - 48' -23.602"
			2h	10° -37- 13.019"	123° - 48' -30"
			3	10° -37- 00"	123° - 48' -30"
			4	10° -37- 00"	123° - 47' -00"
			5	10° -36- 00"	123° - 47' -00"
			6	10° -36- 00"	123° - 48' -30"
			7	10° -35- 00"	123° - 48' -30"
			8	10° -35- 00"	123° - 45' -30"
			9	10° -34- 30"	123° - 45' -30"
			10	10° -34- 30"	123° - 44' -00"
			10c	10° -35- 29.480"	123° - 44' -00"
			10f	10° -35- 38.118"	123° - 44' -03.511"
			10g	10° -35- 47.647"	123° - 44' -10.032"
			10h	10° -35- 58.192"	123° - 44' -17.194"
			11b	10° -36- 00"	123° - 44' -18.355"
			12	10° -36- 00"	123° - 44' -30"
			12b	10° -36- 16.111"	123° - 44' -30"
			12c	10° -36- 19.219"	123° - 44' -33.414"
			12d	10° -36- 22.476"	123° - 44' -34.955"
			12e	10° -36- 34.085"	123° - 44' -34.949"
			12f	10° -36- 45.338"	123° - 44' -40.617"
			12g	10° -36- 52.292"	123° - 44' -44.292"
			13a	10° -37- 00"	123° - 44' -48.088"
			14	10° -37- 00"	123° - 45' -00"
			15	10° -37- 30"	123° - 44' -37.485"
			15b	10° -37- 30"	123° - 44' -37.485"
			16a	10° -37- 40.732"	123° - 44' -30"
16. ALSONS CEMENT CORPORATION	Sitio Salimbal, Brgy. Poblacion, Lugait, Misamis Oriental	129.6874 hectares	1	8° 20' 16.922"N	124° 15' 22.688"E
			2	8° 20' 36.892"N	124° 15' 49.553"E
			3	8° 20' 10.201"N	124° 15' 49.553"E
			4	8° 20' 10.556"N	124° 15' 48.045"E
			5	8° 19' 47.540"N	124° 15' 41.734"E
			6	8° 19' 47.540"N	124° 15' 40.787"E
			7	8° 19' 58.007"N	124° 14' 50.983"E
17. RAPID CITY REALTY AND DEVELOPMENT	San Isidro now San Luis, Antipolo, Rizal	6.9591 hectares	1	14° 37' 9.05"	121° 11' 40.28"
			2	14° 37' 8.98"	121° 11' 26.15"
			3	14° 37' 13.11"	121° 11' 24.37"
			4	14° 37' 13.15"	121° 11' 35.68"
			5	14° 37' 14.20"	121° 11' 35.68"
			6	14° 37' 14.81"	121° 11' 35.44"
			7	14° 37' 14.80"	121° 11' 34.48"
			8	14° 37' 15.70"	121° 11' 34.78"
			9	14° 37' 16.08"	121° 11' 34.55"
			10	14° 37' 16.34"	121° 11' 34.20"
			11	14° 37' 16.78"	121° 11' 34.35"
			12	14° 37' 16.26"	121° 11' 17.97"
			13	14° 37' 16.43"	121° 11' 39.38"

18. ASTURIAS CHEMICAL INDUSTRIES, INC.	Baha, Talibayog, Punta and Hukay, Calatagan, Batangas	2,336.8042 hectares	1	13° 54' 29.88"	120° 41' 46.60"
			2	13° 52' 59.88"	120° 42' 00.01"
			3	13° 52' 59.88"	120° 42' 03.34"
			4	13° 52' 45.25"	120° 42' 26.20"
			5	13° 52' 29.88"	120° 42' 29.90"
			6	13° 51' 59.89"	120° 42' 59.90"
			7	13° 51' 35.54"	120° 43' 15.24"
			8	13° 51' 17.10"	120° 43' 13.87"
			9	13° 51' 12.42"	120° 43' 17.60"
			10	13° 51' 09.32"	120° 43' 17.38"
			11	13° 50' 58.75"	120° 43' 12.92"
			12	13° 50' 59.83"	120° 42' 57.68"
			13	13° 51' 05.85"	120° 42' 39.09"
			14	13° 51' 27.80"	120° 42' 11.52"
			15	13° 51' 30.89"	120° 42' 09.37"
			16	13° 51' 40.83"	120° 42' 10.28"
			17	13° 51' 42.13"	120° 42' 10.97"
			18	13° 51' 45.10"	120° 42' 05.85"
			19	13° 51' 50.83"	120° 42' 04.00"
			20	13° 51' 55.86"	120° 41' 57.53"
			21	13° 51' 59.47"	120° 41' 50.06"
			22	13° 51' 58.10"	120° 41' 46.38"
			23	13° 52' 08.35"	120° 41' 33.48"
			24	13° 52' 07.36"	120° 41' 33.72"
			25	13° 52' 14.57"	120° 41' 28.88"
			26	13° 52' 00.00"	120° 41' 19.96"
			27	13° 52' 00.00"	120° 40' 30.01"
			28	13° 52' 30.00"	120° 40' 30.01"
			29	13° 52' 29.88"	120° 39' 30.01"
			30	13° 54' 30.00"	120° 39' 30.01"
19. RAPID CITY REALTY AND DEVELOPMENT	Abuyod and Pantay, Teresa, Rizal	87.1488 hectares	1	14° 34' 22"	121° 13' 08"
			2	14° 34' 30"	121° 13' 08"
			3	14° 34' 30"	121° 13' 15"
			4	14° 34' 45"	121° 13' 15"
			5	14° 34' 45"	121° 13' 19.40"
			6	14° 34' 41.80"	121° 13' 25.30"
			7	14° 34' 39.50"	121° 13' 30"
			8	14° 34' 39.50"	121° 13' 34"
			9	14° 34' 30"	121° 13' 34"
			9a	14° 34' 30"	121° 13' 42"
			9b	14° 34' 24.80"	121° 13' 41.37"
			9c	14° 34' 26.10"	121° 13' 51"
			9d	14° 34' 30"	121° 13' 53.30"
			10	14° 34' 28"	121° 14' 00"
			11	14° 34' 10"	121° 14' 00"
			12	14° 34' 10"	121° 13' 30"
			13	14° 34' 22"	121° 13' 30"
20. PHILNICO MINING AND INDUSTRIAL					

21. ASENSIO-PINZON AGGREGATES CORPORATION	Rodriguez, Rizal	130.5115 hectares			

	Area	Contract Area	Corner	Latitude	Longitude
1. CONSOLIDATED MINES, INC.	Sitio Colo, Bo. Tallal, Municipality of Masinloc, Zambales	818.11 hectares	1	15° 34' 15"	120° 05' 15"
			2	15° 35' 45"	120° 05' 15"
			3	15° 35' 45"	120° 06' 30"
			4	15° 34' 15"	120° 06' 30"
2. CASE CONSTRUCTION AND DEVELOPMENT	Cagdianao, Claver, Surigao del Norte	4,378 hectares	1	9° 30' 00"	125° 47' 00"
			2	9° 30' 00"	125° 51' 30"
			3	9° 27' 00"	125° 51' 00"
			4	9° 27' 00"	125° 47' 30"
			5	9° 28' 00"	125° 47' 30"
			6	9° 28' 00"	125° 47' 30"
3. NAREDICO, INC.	Brgy. San Ramon, Municipality of Loreto, Island of Dinagat, Province of Surigao del Norte and w/in Parcel III of Surigao Mineral	1,134 hectares	1	10° 21' 30"	125° 37' 30"
			2	10° 24' 00"	125° 37' 30"
			3	10° 24' 00"	125° 38' 30"
			4	10° 22' 30"	125° 38' 30"
			5	10° 22' 30"	125° 38' 30"
			6	10° 21' 30"	125° 38' 30"
4. NATIONWIDE DEVELOPMENT CORPORATION and	Pantukan, Davao del Norte	1,656.00 hectares			
Area I		1,548 hectares	1	07° 11' 51.75"	125° 58' 12.40"
			2	07° 10' 33.82"	125° 58' 12.40"
			3	07° 10' 33.82"	125° 58' 13.70"
			4	07° 10' 43.39"	125° 58' 13.70"
			5	07° 10' 43.39"	125° 57' 34.50"
			6	07° 12' 01.52"	125° 57' 34.50"
			7	07° 12' 01.52"	125° 58' 13.80"
			8	07° 12' 40.59"	125° 58' 13.80"
			9	07° 12' 40.59"	125° 58' 52.70"
			10	07° 13' 48.85"	125° 58' 52.70"
			11	07° 13' 48.85"	126° 00' 01.15"
			12	07° 12' 50.35"	126° 00' 01.15"
			13	07° 12' 50.35"	125° 58' 41.50"
			14	07° 11' 51.75"	125° 58' 41.50"
Area II		108 hectares	1	07° 13' 28.25"	126° 00' 43.46"
			2	07° 13' 28.25"	126° 10' 12.70"
			3	07° 12' 47.18"	126° 10' 12.70"
			4	07° 12' 47.18"	126° 00' 43.46"

5. CASIGURAN MINING CORPORATION	Panamuon, Loreto, Surigao del Norte	1,198 hectares	1	10° 25' 30"	125° 38' 30"
			2	10° 27' 00"	125° 38' 30"
			3	10° 27' 00"	125° 37' 00"
			4	10° 28' 00"	125° 37' 00"
			5	10° 28' 00"	125° 38' 7.5"
			6	10° 25' 30"	125° 38' 7.5"
6. MINAHANG BAYAN NG MGA MAMAMAYAN NG DINAGAT ISLAND	Loreto and San Jose, Dinagat Island Surigao del Norte	648 hectares	1	10° 22' 30"	125° 38' 30"
			2	10° 24' 00"	125° 38' 30"
			3	10° 22' 30"	125° 38' 30"
			4	10° 23' 30"	125° 40' 00"
			5	10° 24' 00"	125° 40' 00"
7. HINATUAN MINING CORPORATION	Manicani Island, Guiuan, Eastern Samar	1,165 hectares	1	10° 25' 30"	125° 37' 00"
			2	11° 00' 30"	125° 38' 00"
8. APO CEMENT CORPORATION	Tina-an, Inoburan, Naga, Cebu	192 hectares	2'	10° 11' 29.00"	123° 43' 18.00"
"APO" - Pla.-1908		84 hectares	3'	10° 11' 45.00"	123° 43' 28.00"
			4'	10° 12' 07.88"	123° 44' 09.90"
			5'	10° 12' 31.21"	123° 44' 07.50"
			36'	10° 12' 20.70"	123° 42' 58.00"
			35'	10° 12' 18.00"	123° 44' 04.50"
			37'	10° 12' 03.42"	123° 43' 58.52"
"APO-2" - Pla.-1911			1'	10° 11' 41.80"	123° 43' 53.00"
			2'	10° 11' 29.00"	123° 43' 18.00"
			37'	10° 12' 03.02"	123° 43' 58.52"
			32'	10° 11' 50.00"	123° 44' 12.00"
"APO-3" - Pla.-1912		84 hectares	7'	10° 12' 32.80"	123° 44' 30.00"
			8'	10° 12' 16.50"	123° 44' 31.00"
			9'	10° 12' 18.10"	123° 44' 24.00"
			10'	10° 12' 14.80"	123° 44' 17.00"
			11'	10° 12' 10.00"	123° 44' 18.00"
			12'	10° 12' 09.79"	123° 44' 19.00"
			13'	10° 12' 08.83"	123° 44' 18.00"
			14'	10° 12' 07.15"	123° 44' 17.00"
			15'	10° 12' 08.44"	123° 44' 16.00"
			16'	10° 12' 05.89"	123° 44' 13.00"
			17'	10° 12' 03.47"	123° 44' 17.00"
			18'	10° 12' 03.24"	123° 44' 19.00"
			19'	10° 12' 00.84"	123° 44' 20.00"
			20'	10° 12' 00.25"	123° 44' 19.00"
			21'	10° 12' 00.00"	123° 44' 17.00"
			22'	10° 11' 59.40"	123° 44' 15.00"
			23'	10° 11' 59.80"	123° 44' 16.00"
			24'	10° 11' 57.30"	123° 44' 17.00"
			25'	10° 11' 56.80"	123° 44' 18.00"
			26'	10° 11' 55.00"	123° 44' 17.00"
			27'	10° 11' 53.30"	123° 44' 16.00"

			28	10° 11' 51.30"	123° 44' 17.00"
			29	10° 11' 51.20"	123° 44' 18.00"
			30	10° 11' 50.20"	123° 44' 19.00"
			31	10° 11' 45.70"	123° 44' 19.00"
			32	10° 11' 50.80"	123° 44' 12.00"
			37	10° 12' 03.42"	123° 43' 58.52"
			35	10° 12' 18.00"	123° 44' 04.50"
			34	10° 12' 25.80"	123° 44' 02.50"
			33	10° 12' 27.40"	123° 44' 09.50"
			5	10° 12' 31.21"	123° 44' 07.50"
			6	10° 12' 32.70"	123° 44' 09.50"
9. DORILAQ CEMENT CORPORATION	Municipality of Jordan/Buenavista, Province of Guimaras	1,794.6 hectares	1	10° 37' 30"	122° 33' 00"
			2	10° 37' 55"	122° 33' 00"
			3	10° 37' 45"	122° 33' 05"
			4	10° 37' 45"	122° 33' 05"
			5	10° 37' 57"	122° 33' 00"
			6	10° 38' 00"	122° 33' 00"
			7	10° 38' 30"	122° 33' 30"
			8	10° 38' 28"	122° 33' 35"
			9	10° 38' 05"	122° 33' 35"
			10	10° 38' 05"	122° 33' 38"
			11	10° 38' 31"	122° 33' 38"
			12	10° 38' 31"	122° 33' 36"
			13	10° 38' 30"	122° 33' 37"
			14	10° 38' 29"	122° 33' 36"
			15	10° 38' 28"	122° 33' 35"
			16	10° 38' 30"	122° 33' 30"
			17	10° 38' 00"	122° 33' 45"
			18	10° 38' 30"	122° 33' 45"
			19	10° 38' 00"	122° 34' 00"
			20	10° 40' 00"	122° 34' 00"
			21	10° 38' 30"	122° 34' 30"
			22	10° 40' 00"	122° 35' 00"
			23	10° 40' 30"	122° 35' 30"
			24	10° 40' 30"	122° 36' 30"
			25	10° 40' 30"	122° 37' 00"
			26	10° 41' 00"	122° 37' 00"
			27	10° 41' 00"	122° 37' 30"
			28	10° 38' 00"	122° 37' 30"
			29	10° 38' 30"	122° 37' 00"
			30	10° 38' 00"	122° 36' 00"
			31	10° 38' 00"	122° 35' 30"
			32	10° 40' 00"	122° 35' 30"
			33	10° 40' 00"	122° 35' 00"
			34	10° 38' 30"	122° 35' 00"
			35	10° 38' 30"	122° 34' 00"
			36	10° 37' 30"	122° 34' 00"
10. CARAC-AN DEVELOPMENT	Carrillan, Surigao del Sur	4,860 hectares	1	9° 19' 00"	125° 45' 30"
			2	9° 19' 00"	125° 47' 00"
			3	9° 15' 30"	125° 47' 00"

			4	9° 15' 30"	125° 48' 30"
			5	9° 16' 00"	125° 48' 30"
			6	9° 16' 00"	125° 51' 30"
			7	9° 15' 00"	125° 51' 30"
			8	9° 15' 00"	125° 51' 00"
			9	9° 13' 30"	125° 51' 00"
			10	9° 13' 30"	125° 50' 30"
			11	9° 14' 00"	125° 50' 30"
			12	9° 14' 00"	125° 45' 30"
11. VENTURA TIMBER CORPORATION	Camiguin, Surigao del Sur	4,798 hectares			
12. ALSONS CEMENT CORPORATION	City of Iligan and Lugait, Misamis Oriental	397.8759 hectares			
AQL - (XII) 02		84.6018 hectares	1	8° 19' 30"	124° 18' 00"
			2	8° 20' 00"	124° 18' 00"
			3	8° 20' 00"	124° 18' 00"
			4	8° 19' 30"	124° 18' 00"
ICMI - 1		78.7184 hectares	1	8° 19' 30"	124° 18' 30"
			2	8° 20' 00"	124° 18' 30"
			2a	8° 20' 00"	124° 18' 39.8"
			3	8° 20' 00"	124° 18' 39.8"
			3a	8° 19' 59.01"	124° 18' 51.8"
			3b	8° 19' 58.78"	124° 18' 51.7"
			3c	8° 19' 56.06"	124° 18' 55.1"
			3d	8° 19' 54.98"	124° 18' 55.7"
			3e	8° 19' 50.32"	124° 18' 58.7"
			3f	8° 19' 49.97"	124° 18' 58.2"
			3g	8° 19' 49.58"	124° 18' 57.2"
			3h	8° 19' 45.22"	124° 18' 57.8"
			3i	8° 19' 43.62"	124° 18' 58.8"
			3j	8° 19' 40.03"	124° 17' 00"
			4	8° 19' 30"	124° 17' 00"
ICMI - 2		85.1446 hectares	1	8° 19' 30"	124° 17' 00"
			2	8° 19' 40.04"	124° 17' 00"
			2a	8° 19' 42.18"	124° 17' 0.88"
			2b	8° 19' 43.04"	124° 17' 4.53"
			2c	8° 19' 43.18"	124° 17' 5.18"
			2d	8° 19' 43.38"	124° 17' 8.22"
			2e	8° 19' 50.33"	124° 17' 12.8"
			2f	8° 19' 59.54"	124° 17' 13.5"
			2g	8° 20' 00"	124° 17' 19.8"
			3	8° 20' 00"	124° 17' 30"
			4	8° 19' 30"	124° 17' 30"
ICMI - 3		84.6052 hectares	1	8° 18' 30"	124° 18' 30"
			2	8° 19' 00"	124° 18' 30"
			3	8° 19' 00"	124° 17' 00"

			4	8° 18' 30"	124° 17' 00"
13 CELESTIAL NICKEL MINING EXPLORATION CORPORATION	Sitio Ipilan, Barrio Mambalot, Municipality of Brooke's Point, Province of Palawan	2,835.08 hectares	1	8° 54' 34.236"	117° 54' 30.544"
			2	8° 54' 34.236"	117° 54' 09.880"
			3	8° 54' 07.570"	117° 54' 09.880"
			4	8° 54' 07.570"	117° 52' 17.210"
			5	8° 54' 24.240"	117° 52' 17.210"
			6	8° 54' 24.240"	117° 52' 31.260"
			7	8° 54' 34.240"	117° 52' 31.260"
			8	8° 54' 34.240"	117° 52' 21.260"
			9	8° 54' 44.240"	117° 52' 21.260"
			10	8° 54' 44.240"	117° 52' 11.260"
			11	8° 54' 54.240"	117° 52' 11.260"
			12	8° 54' 54.240"	117° 52' 17.210"
			13	8° 55' 14.240"	117° 52' 17.210"
			14	8° 55' 14.240"	117° 52' 20.540"
			15	8° 55' 24.240"	117° 52' 20.540"
			16	8° 55' 24.240"	117° 52' 40.540"
			17	8° 55' 34.240"	117° 52' 40.540"
			18	8° 55' 34.240"	117° 52' 50.540"
			19	8° 55' 44.240"	117° 52' 50.540"
			20	8° 55' 44.240"	117° 53' 00.540"
			21	8° 55' 54.240"	117° 53' 00.540"
			22	8° 55' 54.240"	117° 53' 10.540"
			23	8° 56' 47.570"	117° 53' 10.540"
			24	8° 57' 14.240"	117° 53' 10.540"
			25	8° 58' 34.240"	117° 53' 10.540"
			26	8° 58' 34.240"	117° 54' 09.870"
			27	8° 58' 27.570"	117° 54' 09.870"
			28	8° 58' 27.570"	117° 55' 23.870"
			29	8° 58' 34.240"	117° 55' 23.870"
			30	8° 58' 34.240"	117° 54' 57.240"
			31	8° 58' 07.570"	117° 54' 57.240"
			32	8° 58' 07.570"	117° 54' 30.530"
			33	8° 57' 14.240"	117° 54' 30.530"
			34	8° 57' 14.240"	117° 54' 09.960"
			35	8° 56' 47.570"	117° 54' 09.960"
			36	8° 56' 47.570"	117° 54' 30.544"
			37	8° 56' 20.910"	117° 54' 30.544"
			38	8° 56' 20.910"	117° 54' 57.200"
			39	8° 56' 00.910"	117° 54' 57.200"
			40	8° 56' 00.910"	117° 54' 30.544"
			1	8° 54' 34.236"	117° 54' 30.544"
14. C.T.P. CONSTRUCTION AND MINING	Alay, Carrascal, Surigao del Sur	3,564 hectares	1	9° 24' 45"	125° 51' 30"
			2	9° 29' 00"	125° 51' 30"
			3	9° 29' 00"	125° 52' 00"
			4	9° 28' 30"	125° 52' 00"
			5	9° 28' 30"	125° 53' 30"
			6	9° 29' 00"	125° 53' 30"
			7	9° 29' 00"	125° 54' 00"

			8	9° 29' 30"	125° 54' 00"
			9	9° 29' 30"	125° 55' 00"
			10	9° 28' 30"	125° 55' 00"
			11	9° 28' 30"	125° 55' 30"
			12	9° 26' 30"	125° 55' 30"
			13	9° 26' 30"	125° 52' 30"
			14	9° 26' 00"	125° 52' 30"
			15	9° 26' 00"	125° 52' 15"
			16	9° 25' 00"	125° 52' 15"
			17	9° 25' 00"	125° 52' 30"
			18	9° 24' 45"	125° 52' 30"
15. E.L. ENTERPRISES, INCORPORATED	Dinagat Island, Surigao del Norte	729 hectares	1	10° 12' 00"	125° 33' 00"
			2	10° 10' 00"	125° 33' 00"
			3	10° 10' 00"	125° 35' 00"
			4	10° 12' 00"	125° 33' 30"
16. SULU RESOURCES DEVELOPMENT	Brgy. Cupang, Antipolo, Rizal Province	775.1650 hectares			
17. CONSOLIDATED ORES PHILIPPINES,	Municipality of San Miguel, Province of	1,953 hectares	1	08° 58' 04.265"	125° 53' 09.822"
			2	08° 57' 44.265"	125° 53' 09.822"
			3	08° 57' 44.265"	125° 52' 09.822"
			4	08° 57' 34.265"	125° 52' 09.822"
			5	08° 57' 34.265"	125° 54' 39.822"
			6	08° 57' 04.265"	125° 54' 39.822"
			7	08° 57' 04.265"	125° 54' 49.822"
			8	08° 58' 34.265"	125° 54' 49.822"
			9	08° 58' 34.265"	125° 54' 09.822"
			10	08° 55' 54.265"	125° 54' 09.822"
			11	08° 55' 54.265"	125° 54' 19.822"
			12	08° 55' 44.265"	125° 54' 19.822"
			13	08° 55' 44.265"	125° 54' 29.822"
			14	08° 55' 34.265"	125° 54' 29.822"
			15	08° 55' 34.265"	125° 52' 49.822"
			16	08° 58' 14.265"	125° 52' 49.822"
			17	08° 58' 14.265"	125° 52' 39.822"
			18	08° 58' 44.265"	125° 52' 39.822"
			19	08° 58' 44.265"	125° 51' 39.822"
			20	08° 58' 54.265"	125° 51' 39.822"
			21	08° 58' 54.265"	125° 51' 19.822"
			22	08° 57' 44.265"	125° 51' 19.822"
			23	08° 57' 44.265"	125° 51' 39.822"
			24	08° 58' 44.265"	125° 51' 39.822"
			25	08° 58' 44.265"	125° 52' 09.822"
			26	08° 58' 34.265"	125° 52' 09.822"
			27	08° 58' 34.265"	125° 52' 19.822"
			28	08° 58' 24.265"	125° 52' 19.822"
			29	08° 58' 24.265"	125° 52' 59.822"
			30	08° 58' 04.265"	125° 52' 59.822"

	Area	Contract Area	Corner	Latitude	Longitude
1. V.I.L. MINES, INC.	Tagkawayan, Quezon, and Labo and Sta. Elena, Camarines Norte	11,126.3576 hectares	1	14° 05' 00"	122° 25' 00"
			2	14° 06' 00"	122° 25' 00"
			3	14° 06' 00"	122° 23' 30"
			4	14° 10' 00"	122° 23' 30"
			5	14° 10' 00"	122° 28' 00"
			6	14° 08' 30"	122° 28' 00"
			7	14° 08' 30"	122° 28' 30"
			8	14° 08' 00"	122° 28' 30"
			9	14° 08' 00"	122° 29' 30"
			10	14° 08' 30"	122° 29' 30"
			11	14° 08' 30"	122° 30' 00"
			12	14° 08' 00"	122° 30' 00"
			13	14° 08' 00"	122° 30' 30"
			14	14° 08' 00"	122° 31' 30"
			15	14° 08' 00"	122° 32' 00"
			16	14° 08' 30"	122° 32' 00"
			17	14° 08' 30"	122° 31' 30"
			18	14° 08' 00"	122° 31' 30"
			19	14° 08' 00"	122° 30' 30"
			20	14° 08' 00"	122° 30' 30"
			21	14° 08' 00"	122° 31' 00"
			22	14° 07' 30"	122° 31' 00"
			23	14° 07' 30"	122° 32' 00"
			24	14° 08' 30"	122° 32' 00"
			25	14° 08' 30"	122° 30' 30"
			26	14° 05' 00"	122° 30' 30"
2. RAPID CITY REALTY AND DEVELOPMENT	Teresa, Morong, Binangonan and	1,015.1690 hectares	1	14° 32' 00.000"	121° 13' 30.000"
Parcel 1			2	14° 32' 30.000"	121° 13' 30.000"
			3	14° 32' 30.000"	121° 13' 15.000"
			4	14° 33' 00.000"	121° 13' 15.000"
			5	14° 33' 00.000"	121° 14' 30.000"
			6	14° 33' 30.000"	121° 14' 30.000"
			7	14° 33' 30.000"	121° 13' 10.000"
			8	14° 33' 38.000"	121° 13' 14.000"
			9	14° 33' 38.000"	121° 13' 51.000"
			10	14° 34' 00.000"	121° 13' 51.000"
			11	14° 34' 00.000"	121° 14' 00.000"
			12	14° 34' 30.000"	121° 14' 00.000"
			13	14° 34' 30.000"	121° 13' 52.516"
			14	14° 34' 28.171"	121° 13' 51.816"
			15	14° 34' 24.814"	121° 13' 41.374"
			16	14° 34' 30.000"	121° 13' 42.674"
			17	14° 34' 30.000"	121° 13' 33.320"
			18	14° 34' 39.819"	121° 13' 33.320"
			19	14° 34' 40.734"	121° 13' 26.088"
			20	14° 34' 45.000"	121° 13' 19.888"
			21	14° 35' 00.000"	121° 13' 30.000"

			22	14° 35' 00.000"	121° 13' 35.000"
			23	14° 34' 34.800"	121° 13' 39.700"
			24	14° 34' 43.500"	121° 13' 55.000"
			25	14° 34' 30.000"	121° 14' 00.000"
			26	14° 34' 30.000"	121° 14' 30.000"
			27	14° 34' 00.000"	121° 14' 54.000"
			28	14° 34' 00.000"	121° 15' 00.000"
			29	14° 32' 30.000"	121° 15' 00.000"
			30	14° 32' 30.000"	121° 14' 30.000"
			31	14° 32' 00.000"	121° 14' 30.000"
Parcel 2			1	14° 31' 41.000"	121° 11' 00.000"
			2	14° 32' 00.000"	121° 11' 00.000"
			3	14° 32' 00.000"	121° 10' 48.200"
			4	14° 32' 24.000"	121° 10' 48.200"
			5	14° 32' 24.000"	121° 10' 41.000"
			6	14° 32' 30.000"	121° 10' 41.000"
			7	14° 32' 43.000"	121° 10' 37.000"
			8	14° 32' 43.000"	121° 11' 00.000"
			9	14° 32' 00.000"	121° 11' 00.000"
			10	14° 32' 00.000"	121° 11' 20.000"
			11	14° 31' 41.000"	121° 11' 20.000"
3. SOLID EARTH DEVELOPMENT CORPORATION	Pinamungajan, Cebu	1,257.1831 hectares			
Parcel I			1	10° 18' 00.00"	123° 37' 00.00"
			2	10° 17' 00.00"	123° 37' 00.00"
			3	10° 17' 00.00"	123° 37' 30.00"
			4	10° 18' 30.00"	123° 37' 30.00"
			4A	10° 18' 21.41"	123° 37' 38.35"
			4B	10° 18' 15.23"	123° 37' 37.07"
			4C	10° 18' 12.49"	123° 37' 38.37"
			4D	10° 18' 10.59"	123° 37' 43.79"
			4E	10° 18' 11.36"	123° 37' 44.05"
			4F	10° 18' 11.09"	123° 37' 47.69"
			4G	10° 18' 14.08"	123° 37' 45.15"
			4H	10° 18' 18.22"	123° 37' 41.57"
			4I	10° 18' 21.55"	123° 37' 38.70"
			4J	10° 18' 21.41"	123° 37' 38.35"
			4K	10° 18' 30.00"	123° 37' 30.00"
			5	10° 18' 30.00"	123° 38' 00.00"
			6	10° 17' 00.00"	123° 38' 00.00"
			7	10° 17' 00.00"	123° 38' 00.00"
			8	10° 18' 00.00"	123° 38' 00.00"
Parcel II			1	10° 14' 00.00"	123° 37' 00.00"
			2	10° 15' 30.00"	123° 37' 00.00"
			3	10° 15' 30.00"	123° 37' 30.00"
			4	10° 15' 00.00"	123° 37' 30.00"
			5	10° 15' 00.00"	123° 38' 00.00"
			6	10° 14' 30.00"	123° 38' 00.00"
			7	10° 14' 30.00"	123° 38' 30.00"
			8	10° 15' 00.00"	123° 38' 30.00"
			9	10° 15' 00.00"	123° 38' 00.00"

			10	10° 14' 00.00"	123° 39' 00.00"
4. APO LAND AND QUARRY	Naga City, Cebu	129.9617 hectares	1	10° 13' 25.28"	123° 44' 01.84"
			2	10° 13' 20.89"	123° 44' 01.84"
			3	10° 13' 20.52"	123° 44' 02.80"
			4	10° 13' 21.84"	123° 44' 03.15"
			5	10° 13' 23.09"	123° 44' 03.84"
			6	10° 13' 23.82"	123° 44' 04.30"
			7	10° 13' 22.52"	123° 44' 07.35"
			8	10° 13' 22.25"	123° 44' 07.23"
			9	10° 13' 21.34"	123° 44' 08.84"
			10	10° 13' 20.29"	123° 44' 08.88"
			11	10° 13' 20.23"	123° 44' 08.89"
			12	10° 13' 19.03"	123° 44' 08.55"
			13	10° 13' 18.15"	123° 44' 08.72"
			14	10° 13' 16.55"	123° 44' 07.01"
			15	10° 13' 15.56"	123° 44' 07.39"
			16	10° 13' 14.36"	123° 44' 08.75"
			17	10° 13' 14.46"	123° 44' 08.34"
			18	10° 13' 11.28"	123° 44' 07.12"
			19	10° 13' 10.07"	123° 44' 05.82"
			20	10° 13' 07.80"	123° 44' 04.48"
			21	10° 13' 07.84"	123° 44' 04.38"
			22	10° 13' 07.84"	123° 44' 08.42"
			23	10° 12' 58.20"	123° 44' 08.51"
			24	10° 12' 58.20"	123° 44' 21.67"
			25	10° 12' 43.22"	123° 44' 21.67"
			26	10° 12' 43.22"	123° 44' 30.00"
			27	10° 12' 31.34"	123° 44' 30.00"
			28	10° 12' 31.75"	123° 44' 28.02"
			29	10° 12' 30.87"	123° 44' 28.12"
			30	10° 12' 31.22"	123° 44' 24.45"
			31	10° 12' 31.15"	123° 44' 20.45"
			32	10° 12' 30.00"	123° 44' 19.07"
			33	10° 12' 30.00"	123° 44' 17.87"
			34	10° 12' 31.85"	123° 44' 13.05"
			35	10° 12' 30.00"	123° 44' 11.52"
			36	10° 12' 30.00"	123° 44' 00.00"
			37	10° 12' 30.00"	123° 43' 55.48"
			38	10° 12' 58.09"	123° 43' 55.48"
			39	10° 12' 58.09"	123° 43' 48.90"
			40	10° 13' 22.13"	123° 43' 48.90"
			41	10° 13' 22.13"	123° 43' 42.32"
			42	10° 13' 30.00"	123° 43' 42.32"
			43	10° 13' 30.00"	123° 43' 57.30"
			44	10° 13' 25.77"	123° 43' 57.30"
5. LEBACH MINING CORPORATION	Municipality of Brooke's Point, Province of Palawan	2,573.33 hectares	1	8° 52' 30.00"	117° 51' 17.00"
			2	8° 52' 33.00"	117° 51' 16.00"
			3	8° 52' 38.00"	117° 51' 14.00"
			4	8° 52' 40.00"	117° 51' 08.00"

			5	8° 52' 37.00"	117° 51' 04.00"
			6	8° 52' 37.00"	117° 50' 57.00"
			7	8° 52' 37.00"	117° 50' 54.00"
			8	8° 52' 39.00"	117° 50' 50.00"
			9	8° 52' 44.00"	117° 50' 50.00"
			10	8° 52' 46.00"	117° 50' 50.00"
			11	8° 52' 48.00"	117° 50' 49.00"
			12	8° 52' 50.00"	117° 50' 47.00"
			13	8° 52' 50.00"	117° 50' 45.00"
			14	8° 52' 49.00"	117° 50' 42.00"
			15	8° 52' 49.00"	117° 50' 38.00"
			16	8° 52' 56.00"	117° 50' 31.00"
			17	8° 52' 56.00"	117° 50' 31.00"
			18	8° 53' 00.00"	117° 50' 32.00"
			19	8° 53' 00.00"	117° 50' 00.00"
			20	8° 54' 25.00"	117° 49' 59.70"
			21	8° 54' 15.00"	117° 50' 07.00"
			22	8° 54' 23.60"	117° 50' 28.90"
			23	8° 54' 53.30"	117° 50' 53.76"
			24	8° 55' 00.00"	117° 50' 55.00"
			25	8° 55' 00.00"	117° 51' 05.00"
			26	8° 55' 10.00"	117° 51' 12.00"
			27	8° 55' 15.00"	117° 51' 24.88"
			28	8° 54' 34.10"	117° 51' 24.88"
			29	8° 54' 33.80"	117° 51' 34.45"
			30	8° 54' 24.10"	117° 51' 34.53"
			31	8° 54' 24.20"	117° 52' 17.21"
			32	8° 54' 07.57"	117° 52' 17.20"
			33	8° 54' 07.60"	117° 52' 31.37"
			34	8° 54' 00.00"	117° 52' 31.37"
			35	8° 54' 00.00"	117° 54' 09.00"
			36	8° 53' 41.00"	117° 54' 25.00"
			37	8° 53' 35.00"	117° 54' 30.00"
			38	8° 52' 30.00"	117° 54' 30.00"
6. RIGID AGGREGATES AND	Pildig and Carasi, Ilocos Norte	2,826.08	1	18° 16' 00.00"	120° 51' 00.00"
			2	18° 16' 00.00"	120° 54' 00.00"
			3	18° 13' 00.00"	120° 54' 00.00"
			4	18° 13' 00.00"	120° 51' 00.00"
7. ROLDAN B. DALMAN	Jose Dalman, Zamboanga del Norte	507.4881 hectares	1	8° 21' 00"	123° 04' 30"
			2	8° 21' 30"	123° 04' 30"
			3	8° 21' 30"	123° 04' 00"
			4	8° 23' 00"	123° 04' 00"
			5	8° 23' 00"	123° 04' 30"
			6	8° 22' 30"	123° 04' 30"
			7	8° 22' 30"	123° 05' 00"
			8	8° 21' 00"	123° 05' 00"
8. YINLU BICOL MINING	Paracale, Camarines Norte	683.0746 hectares			
Parcel 1			1	14° 13' 0.000"	122° 48' 30.000"

			2	14° 14' 0.000"	122° 48' 30.000"
			3	14° 14' 0.000"	122° 48' 50.038"
			4	14° 13' 58.723"	122° 48' 47.201"
			5	14° 13' 59.855"	122° 48' 43.363"
			6	14° 13' 51.748"	122° 48' 38.401"
			7	14° 13' 48.812"	122° 48' 40.238"
			8	14° 13' 45.300"	122° 48' 40.858"
			9	14° 13' 40.184"	122° 48' 38.264"
			10	14° 13' 28.083"	122° 48' 53.526"
			11	14° 13' 33.568"	122° 47' 00.000"
			12	14° 13' 0.000"	122° 47' 00.000"
Parcel 2			1	14° 13' 30.000"	122° 42' 30.000"
			2	14° 14' 30.000"	122° 42' 30.000"
			3	14° 14' 30.000"	122° 44' 38.540"
			4	14° 14' 16.867"	122° 44' 38.868"
			5	14° 14' 15.128"	122° 45' 0.000"
			6	14° 14' 0.000"	122° 45' 0.000"
			7	14° 14' 0.000"	122° 43' 30.000"
			8	14° 13' 30.000"	122° 43' 30.000"
9. PHILSAGA MINING CORPORATION	Bunawan and Rosario, Agusan del Sur	2,200.3585 hectares			
Parcel 1		1,354.1573 hectares	1	8° 13' 30.00"	126° 03' 00.00"
			2	8° 14' 00.00"	126° 03' 00.00"
			3	8° 14' 00.00"	126° 02' 30.00"
			4	8° 16' 00.00"	126° 02' 30.00"
			5	8° 16' 00.00"	126° 04' 30.00"
			6	8° 15' 00.00"	126° 04' 30.00"
			7	8° 15' 00.00"	126° 04' 00.00"
			8	8° 13' 30.00"	126° 04' 00.00"
Parcel 2		846.2022 hectares	1	8° 18' 00.00"	126° 03' 00.00"
			2	8° 19' 00.00"	126° 03' 00.00"
			3	8° 19' 00.00"	126° 02' 30.00"
			4	8° 19' 30.00"	126° 02' 30.00"
			5	8° 19' 30.00"	126° 03' 00.00"
			6	8° 20' 00.00"	126° 03' 00.00"
			7	8° 20' 00.00"	126° 04' 30.00"
			8	8° 19' 30.00"	126° 04' 30.00"
			9	8° 19' 30.00"	126° 03' 30.00"
			10	8° 18' 30.00"	126° 03' 30.00"
			11	8° 18' 30.00"	126° 04' 00.00"
			12	8° 19' 00.00"	126° 04' 00.00"
			13	8° 19' 00.00"	126° 04' 30.00"
			14	8° 18' 00.00"	126° 04' 30.00"
10. GUO LONG MINING	Jose Panganiban, Camarines Norte	585.6522 hectares			
Lot 1			1	14° 14' 0.000"	122° 41' 30.000"
			2	14° 14' 30.000"	122° 41' 30.000"
			3	14° 14' 30.000"	122° 42' 30.000"
			4	14° 14' 0.000"	122° 42' 30.000"

Lot 2			1	14° 15' 0.00"	122° 38' 30.00"
			2	14° 16' 30.00"	122° 38' 30.00"
			3	14° 16' 30.00"	122° 38' 32.67"
			4	14° 16' 25.07"	122° 38' 33.83"
			5	14° 16' 20.67"	122° 38' 35.00"
			6	14° 16' 18.50"	122° 38' 39.33"
			7	14° 16' 21.67"	122° 38' 40.50"
			8	14° 16' 25.00"	122° 38' 40.33"
			9	14° 16' 30.00"	122° 38' 41.67"
			10	14° 16' 30.00"	122° 38' 55.50"
			11	14° 16' 25.33"	122° 38' 58.67"
			12	14° 16' 23.00"	122° 40' 4.67"
			13	14° 16' 26.83"	122° 40' 10.00"
			14	14° 16' 30.00"	122° 40' 9.67"
			15	14° 16' 30.00"	122° 40' 17.59"
			16	14° 16' 29.88"	122° 40' 17.59"
			17	14° 16' 28.70"	122° 40' 21.35"
			18	14° 16' 29.09"	122° 40' 22.08"
			19	14° 16' 26.85"	122° 40' 21.20"
			20	14° 16' 23.83"	122° 40' 25.78"
			21	14° 16' 20.43"	122° 40' 19.08"
			22	14° 16' 16.39"	122° 40' 20.43"
			23	14° 16' 16.38"	122° 40' 12.43"
			24	14° 16' 8.61"	122° 40' 12.44"
			25	14° 16' 7.61"	122° 40' 5.04"
			26	14° 16' 8.12"	122° 40' 2.27"
			27	14° 16' 8.50"	122° 40' 1.71"
			28	14° 16' 3.13"	122° 38' 54.77"
			29	14° 15' 59.82"	122° 38' 59.20"
			30	14° 15' 58.35"	122° 38' 59.79"
			31	14° 15' 53.50"	122° 40' 1.73"
			32	14° 15' 54.11"	122° 40' 4.40"
			33	14° 15' 56.67"	122° 40' 11.30"
			34	14° 15' 57.50"	122° 40' 11.35"
			35	14° 15' 57.30"	122° 40' 14.34"
			36	14° 15' 57.82"	122° 40' 16.23"
			37	14° 15' 58.07"	122° 40' 20.23"
			38	14° 15' 0.60"	122° 40' 24.89"
			39	14° 15' 59.55"	122° 40' 28.02"
			40	14° 15' 59.10"	122° 40' 28.71"
			41	14° 15' 58.27"	122° 40' 28.18"
			42	14° 15' 58.09"	122° 40' 29.04"
			43	14° 15' 58.36"	122° 40' 30.00"
			44	14° 15' 0.00"	122° 40' 30.00"
11. GOZON DEVELOPMENT	City of Antipolo	159.1297 hectares	1	14° 38' 27.67"	121° 13' 58.26"
			2	14° 37' 25.40"	121° 14' 15.52"
			3	14° 38' 39.89"	121° 14' 41.07"
			4	14° 38' 26.10"	121° 14' 33.23"
			5	14° 38' 15.29"	121° 14' 28.58"
			6	14° 38' 08.17"	121° 14' 17.22"
			7	14° 38' 07.34"	121° 14' 15.87"
			8	14° 38' 07.34"	121° 14' 09.83"
			9	14° 38' 27.88"	121° 14' 09.83"

12. HOLCIM PHILIPPINES, INC.	Namuducan, Agno, Pangasinan	328.90 hectares			
Parcel 1			1	16° 03' 30"	119° 48' 00"
			2	16° 04' 00"	119° 48' 00"
			3	16° 04' 00"	119° 48' 30"
			4	16° 03' 30"	119° 48' 30"
Parcel 2			1	16° 04' 00"	119° 48' 00"
			2	16° 04' 30"	119° 48' 00"
			3	16° 04' 30"	119° 48' 30"
			4	16° 04' 00"	119° 48' 30"
Parcel 3			1	16° 03' 00"	119° 48' 00"
			2	16° 03' 30"	119° 48' 00"
			3	16° 03' 30"	119° 48' 30"
			4	16° 03' 00"	119° 48' 30"
Parcel 4			1	16° 03' 00"	119° 48' 30"
			2	16° 03' 00"	119° 48' 30"
			3	16° 03' 30"	119° 48' 00"
			4	16° 03' 00"	119° 48' 00"
13. HOLCIM PHILIPPINES, INC.	Norzagaray and Doña Remedios Trinidad, Bulacan	1,167.1133 hectares			
Lot 1		45.5423 hectares	1	15° 00' 00.00"	121° 04' 04.80"
			2	15° 00' 00.00"	121° 04' 30.00"
			3	14° 59' 30.00"	121° 04' 30.00"
			4	14° 59' 30.00"	121° 04' 24.20"
			5	14° 59' 43.40"	121° 04' 24.20"
			6	14° 59' 43.40"	121° 04' 04.80"
Lot 2		126.5539 hectares	1	14° 59' 30.00"	121° 04' 15.00"
			2	15° 59' 00.00"	121° 04' 15.00"
			3	15° 59' 08.00"	121° 04' 22.50"
			4	15° 59' 11.00"	121° 04' 19.80"
			5	15° 59' 10.00"	121° 04' 17.90"
			6	15° 59' 04.80"	121° 04' 16.00"
			7	15° 59' 11.40"	121° 04' 12.70"
			8	15° 59' 11.80"	121° 04' 03.50"
			9	15° 59' 16.70"	121° 04' 05.80"
			10	15° 59' 17.80"	121° 04' 30.00"
			11	15° 59' 30.00"	121° 04' 30.00"
			12	15° 59' 30.00"	121° 04' 45.00"
			13	15° 59' 15.00"	121° 04' 45.00"
			14	15° 59' 15.00"	121° 05' 00.00"
			15	15° 59' 00.00"	121° 05' 00.00"
			16	15° 59' 00.00"	121° 04' 30.00"
			17	14° 59' 30.00"	121° 04' 30.00"
Lot 3		78.4242 hectares	1	15° 59' 00.00"	121° 05' 00.00"
			2	15° 59' 00.00"	121° 05' 15.00"
			3	14° 59' 45.00"	121° 05' 15.00"
			4	14° 59' 45.00"	121° 06' 00.00"

			5	14° 58' 30.00"	121° 06' 00.00"
			6	14° 58' 30.00"	121° 05' 20.00"
			7	14° 58' 43.00"	121° 05' 20.00"
			8	14° 58' 43.00"	121° 05' 00.00"
Lot 4-A		28.7308 hectares	1	14° 58' 30.00"	121° 05' 20.00"
			2	14° 58' 20.70"	121° 05' 20.00"
			3	14° 58' 20.70"	121° 04' 44.50"
			4	14° 58' 27.10"	121° 04' 45.80"
			5	14° 58' 30.00"	121° 04' 47.20"
Lot 4-B		64.9278 hectares	1	14° 57' 28.10"	121° 04' 15.00"
			2	14° 57' 54.00"	121° 04' 15.00"
			3	14° 57' 54.00"	121° 04' 42.30"
			4	14° 57' 28.10"	121° 04' 42.30"
Lot 5		3.5619 hectares	1	14° 57' 45.00"	121° 05' 10.50"
			2	14° 57' 54.00"	121° 05' 10.50"
			3	14° 57' 54.00"	121° 05' 14.81"
			4	14° 57' 45.00"	121° 05' 14.81"
Lot 6		271.7810 hectares	1	14° 58' 30.00"	121° 06' 00.00"
			2	14° 58' 30.00"	121° 06' 15.00"
			3	14° 58' 30.00"	121° 06' 15.00"
			4	14° 58' 30.00"	121° 06' 07.44"
			5	14° 58' 34.74"	121° 06' 04.80"
			6	14° 58' 41.50"	121° 06' 08.10"
			7	14° 58' 45.00"	121° 06' 08.10"
			8	14° 58' 45.00"	121° 05' 30.00"
			9	14° 58' 39.80"	121° 05' 30.00"
			10	14° 58' 41.50"	121° 05' 19.30"
			11	14° 58' 42.80"	121° 05' 09.82"
			12	14° 58' 45.00"	121° 05' 08.50"
			13	14° 58' 45.00"	121° 05' 15.00"
			14	14° 57' 00.00"	121° 05' 15.00"
			15	14° 57' 00.00"	121° 05' 30.00"
			16	14° 57' 15.00"	121° 05' 30.00"
			17	14° 57' 15.00"	121° 05' 45.00"
			18	14° 57' 30.00"	121° 05' 45.00"
			19	14° 57' 30.00"	121° 06' 00.00"
			20	14° 57' 41.00"	121° 06' 00.00"
			21	14° 57' 45.70"	121° 06' 08.80"
			22	14° 57' 54.40"	121° 06' 13.00"
			23	14° 58' 00.00"	121° 06' 09.00"
			24	14° 58' 00.00"	121° 06' 00.00"
Lot 7		25.7524 hectares	1	14° 57' 08.00"	121° 04' 15.80"
			2	14° 57' 15.00"	121° 04' 15.80"
			3	14° 57' 15.00"	121° 04' 30.00"
			4	14° 57' 23.00"	121° 04' 30.00"
			5	14° 57' 02600"	121° 04' 42.20"
			6	14° 57' 12.20"	121° 04' 48.00"
Lot 8		48.0199 hectares	1	14° 57' 00.00"	121° 04' 15.80"
			2	14° 57' 02.00"	121° 04' 15.80"

			3	14° 57' 02.00"	121° 04' 30.74"
			4	14° 58' 45.10"	121° 04' 38.00"
			5	14° 58' 45.10"	121° 04' 39.81"
			6	14° 58' 42.00"	121° 04' 39.30"
			7	14° 58' 41.85"	121° 04' 40.00"
			8	14° 58' 30.00"	121° 04' 40.00"
			9	14° 58' 30.00"	121° 04' 43.20"
			10	14° 58' 25.70"	121° 04' 43.80"
			11	14° 58' 23.50"	121° 04' 42.70"
			12	14° 58' 18.00"	121° 04' 42.88"
			13	14° 58' 13.41"	121° 04' 40.88"
			14	14° 58' 11.84"	121° 04' 40.74"
			15	14° 58' 08.40"	121° 04' 39.38"
			16	14° 58' 08.00"	121° 04' 37.20"
			17	14° 58' 09.45"	121° 04' 33.30"
			18	14° 58' 07.00"	121° 04' 30.00"
			19	14° 57' 00.00"	121° 04' 30.00"
Lot 9		35.2272 hectares	1	14° 55' 30.00"	121° 04' 30.00"
			2	14° 55' 45.50"	121° 04' 30.00"
			3	14° 55' 47.00"	121° 04' 38.17"
			4	14° 55' 52.15"	121° 04' 38.17"
			5	14° 55' 52.35"	121° 04' 37.50"
			6	14° 55' 51.80"	121° 04' 43.50"
			7	14° 55' 48.70"	121° 04' 40.50"
			8	14° 55' 45.00"	121° 04' 41.50"
			9	14° 55' 47.00"	121° 04' 45.00"
			10	14° 55' 40.00"	121° 04' 45.00"
			11	14° 55' 37.20"	121° 04' 43.40"
			12	14° 55' 38.50"	121° 04' 53.85"
			13	14° 55' 34.80"	121° 05' 00.00"
			14	14° 55' 30.00"	121° 05' 00.00"
Lot 10		389.2540 hectares	1	14° 55' 30.00"	121° 06' 00.00"
			2	14° 58' 00.00"	121° 06' 00.00"
			3	14° 55' 39.58"	121° 06' 14.28"
			4	14° 55' 51.17"	121° 06' 31.87"
			5	14° 58' 00.00"	121° 06' 25.86"
			6	14° 58' 00.00"	121° 06' 30.00"
			7	14° 58' 15.00"	121° 06' 30.00"
			8	14° 58' 15.00"	121° 07' 00.00"
			9	14° 58' 00.00"	121° 07' 00.00"
			10	14° 58' 00.00"	121° 06' 45.00"
			11	14° 55' 30.00"	121° 06' 45.00"
			12	14° 55' 30.00"	121° 07' 00.00"
			13	14° 55' 07.80"	121° 07' 00.00"
			14	14° 55' 17.20"	121° 06' 52.95"
			15	14° 55' 21.40"	121° 06' 52.80"
			16	14° 55' 23.00"	121° 06' 48.00"
			17	14° 55' 16.90"	121° 06' 49.50"
			18	14° 55' 17.18"	121° 06' 41.20"
			19	14° 55' 10.50"	121° 06' 37.00"
			20	14° 54' 58.80"	121° 06' 37.00"
			21	14° 54' 54.30"	121° 06' 27.50"
			22	14° 54' 49.40"	121° 06' 33.30"

			23	14° 54' 51.40"	121° 06' 40.00"
			24	14° 54' 31.40"	121° 06' 40.00"
			25	14° 54' 31.40"	121° 07' 00.00"
			26	14° 54' 15.12"	121° 06' 58.85"
			27	14° 54' 00.00"	121° 06' 58.85"
			28	14° 54' 00.00"	121° 06' 38.58"
			29	14° 54' 09.11"	121° 06' 30.00"
			30	14° 54' 12.00"	121° 06' 20.00"
			31	14° 54' 31.39"	121° 06' 20.00"
			32	14° 54' 31.39"	121° 06' 28.50"
			33	14° 54' 37.00"	121° 06' 28.50"
			34	14° 54' 37.00"	121° 06' 15.00"
			35	14° 54' 30.00"	121° 06' 15.00"
Lot 11		63.3575 hectares	1	14° 56' 07.28"	121° 06' 00.00"
			2	14° 56' 30.00"	121° 06' 00.00"
			3	14° 56' 30.00"	121° 06' 30.00"
			4	14° 56' 00.00"	121° 06' 30.00"
			5	14° 56' 00.00"	121° 06' 25.80"
			6	14° 56' 11.14"	121° 06' 18.15"
14. HOLCIM PHILIPPINES, INC.	Mati, Davao Oriental	254.9585 hectares	1	6° 53' 45.00"	126° 06' 13.00"
			2	6° 53' 45.00"	126° 07' 30.00"
			3	6° 54' 45.00"	126° 07' 30.00"
			4	6° 54' 45.00"	126° 06' 15.00"
			5	6° 54' 09.00"	126° 06' 22.50"
			6	6° 54' 09.00"	126° 06' 08.08"
			7	6° 53' 52.00"	126° 06' 08.08"
			8	6° 53' 52.00"	126° 06' 13.00"
15. GEOTECHNIQUES AND MINES, INC.	Municipality of Midsalip, Province of Zamboanga del Sur	582.5877 hectares	1	7° 59' 45"	123° 16' 30"
			2	7° 59' 45"	123° 17' 45"
			3	8° 00' 15"	123° 17' 45"
			4	8° 00' 15"	123° 17' 30"
			5	8° 00' 30"	123° 17' 30"
			6	8° 00' 30"	123° 17' 15"
			7	8° 00' 45"	123° 17' 15"
			8	8° 00' 45"	123° 17' 00"
			9	8° 01' 00"	123° 17' 00"
			10	8° 01' 00"	123° 15' 00"
			11	8° 01' 15"	123° 15' 00"
			12	8° 01' 15"	123° 14' 30"
			13	8° 01' 30"	123° 14' 30"
			14	8° 01' 30"	123° 15' 15"
			15	8° 01' 15"	123° 15' 15"
			16	8° 01' 15"	123° 15' 45"
			17	8° 01' 30"	123° 15' 45"
			18	8° 01' 30"	123° 16' 30"
			19	8° 01' 15"	123° 16' 30"
			20	8° 01' 15"	123° 17' 15"
			21	8° 01' 00"	123° 17' 15"

			22	8° 01' 00"	123° 17' 30"
			23	8° 00' 30"	123° 17' 30"
			24	8° 00' 30"	123° 18' 30"
16. CORE MINING CORPORATION	Lupon, Davao Oriental	1,697.16 hectares	1	7° 07' 00"	126° 10' 30"
Parcel 1			2	7° 08' 00"	126° 10' 30"
			3	7° 08' 00"	126° 12' 00"
			4	7° 07' 00"	126° 12' 00"
Parcel 2			1	7° 08' 30"	126° 11' 00"
			2	7° 10' 00"	126° 11' 00"
			3	7° 10' 00"	126° 14' 00"
			4	7° 09' 00"	126° 14' 00"
			5	7° 09' 00"	126° 12' 00"
			6	7° 08' 30"	126° 12' 00"
17. APO LAND AND QUARRY	Naga City, Cebu	84.1550 hectares	1	10° 14' 30"	123° 44' 30"
			2	10° 14' 00"	123° 44' 30"
			3	10° 14' 00"	123° 44' 00"
			4	10° 14' 30"	123° 44' 00"
18. KEPHA MINING EXPLORATION COMPANY	Municipality of Claver, Province of Surigao del	6,980.75 hectares	1	9° 24' 00"	125° 43' 00"
			2	9° 26' 30"	125° 43' 00"
			3	9° 26' 30"	125° 43' 30"
			4	9° 27' 00"	125° 43' 30"
			5	9° 27' 00"	125° 43' 45"
			6	9° 27' 30"	125° 43' 45"
			7	9° 27' 30"	125° 44' 15"
			8	9° 27' 45"	125° 44' 15"
			9	9° 27' 45"	125° 44' 30"
			10	9° 28' 30"	125° 44' 30"
			11	9° 28' 30"	125° 44' 45"
			12	9° 29' 00"	125° 44' 45"
			13	9° 29' 00"	125° 45' 15"
			14	9° 29' 30"	125° 45' 15"
			15	9° 29' 30"	125° 46' 00"
			16	9° 30' 00"	125° 46' 00"
			17	9° 30' 00"	125° 47' 00"
			18	9° 28' 00"	125° 47' 00"
			19	9° 28' 00"	125° 47' 30"
			20	9° 24' 00"	125° 47' 30"

	Area	Contract Area	Corner	Latitude	Longitude
1. HOLCIM PHILIPPINES, INC.	Balaoan, La Union	246.4756 hectares	1	16° 47' 39.86"	120° 19' 45.00"
			2	16° 48' 00.00"	120° 19' 45.00"
			3	16° 48' 00.00"	120° 20' 00.00"
			4	16° 48' 30.00"	120° 20' 00.00"
			5	16° 48' 30.00"	120° 20' 45.00"
			6	16° 47' 30.00"	120° 20' 45.00"
			7	16° 47' 30.00"	120° 20' 23.61"
			8	16° 47' 32.85"	120° 20' 22.64"
			9	16° 47' 43.16"	120° 20' 22.64"
2. MONTALBAN MILLEX AGGREGATES CORPORATION	Rodriguez, Rizal	175.6893 hectares	1	16° 42' 30.000"	121° 07' 00.000"
			2	16° 42' 41.550"	121° 07' 00.000"
			3	16° 42' 36.377"	121° 07' 18.353"
			4	16° 42' 45.785"	121° 07' 20.583"
			5	16° 42' 47.009"	121° 07' 14.810"
			6	16° 42' 50.468"	121° 07' 11.290"
			7	16° 42' 48.969"	121° 07' 05.148"
			8	16° 42' 47.011"	121° 07' 03.818"
			9	16° 42' 44.000"	121° 07' 04.646"
			10	16° 42' 43.149"	121° 07' 03.295"
			11	16° 42' 45.200"	121° 07' 00.080"
			12	16° 42' 49.060"	121° 07' 00.820"
			13	16° 42' 53.180	121° 07' 03.540"
			14	16° 42' 54.820"	121° 07' 08.840"
			15	16° 42' 51.186"	121° 07' 21.410"
			16	16° 42' 54.959"	121° 07' 22.667"
			17	16° 42' 57.010"	121° 07' 16.186"
			18	16° 43' 00.157"	121° 07' 26.742"
			19	16° 42' 59.800"	121° 07' 29.310"
			20	16° 43' 02.020"	121° 07' 32.980"
			21	16° 43' 05.400"	121° 07' 39.850"
			22	16° 43' 19.640"	121° 07' 50.300"
			23	16° 43' 30.000"	121° 07' 54.700"
			24	16° 43' 30.000"	121° 10' 00.000"
			25	16° 42' 30.000"	121° 10' 00.000"
3. HOLCIM PHILIPPINES, INC.	Bacnotan and Balaoan, La Union	259.0831 hectares	1	16° 47' 39.57"	120° 19' 43.58"
			2	16° 47' 40.58"	120° 19' 54.78"
			3	16° 47' 41.86"	120° 20' 09.59"
			4	16° 47' 42.94	120° 20' 21.94"
			5	16° 47' 33.97"	120° 20' 22.79"
			6	16° 47' 32.97"	120° 20' 22.88"
			7	16° 47' 25.19"	120° 20' 23.62"
			8	16° 47' 19.61"	120° 20' 24.14"
			9	16° 47' 12.64"	120° 20' 24.80"
			10	16° 47' 07.91"	120° 20' 25.25"
			11	16° 47' 05.26"	120° 20' 21.38"
			12	16° 47' 04.46"	120° 20' 20.17"
			13	16° 47' 03.50"	120° 20' 18.76"

			14	16° 47' 02.66"	120° 20' 18.76"
			15	16° 46' 58.53"	120° 20' 11.45"
			16	16° 46' 49.39"	120° 20' 12.39"
			17	16° 46' 47.06"	120° 20' 12.60"
			18	16° 46' 46.00"	120° 20' 12.69"
			19	16° 46' 45.19"	120° 20' 12.76"
			20	16° 46' 41.26"	120° 20' 13.11"
			21	16° 46' 39.33"	120° 20' 13.28"
			22	16° 46' 38.89"	120° 20' 13.32"
			23	16° 46' 35.96"	120° 20' 13.59"
			24	16° 46' 31.93"	120° 20' 13.96"
			25	16° 46' 25.31"	120° 20' 14.56"
			26	16° 46' 21.51"	120° 20' 14.94"
			27	16° 46' 15.71"	120° 20' 15.52"
			28	16° 46' 14.46"	120° 20' 15.64"
			29	16° 46' 13.80"	120° 20' 15.70"
			30	16° 46' 12.26"	120° 20' 23.98"
			31	16° 46' 06.63"	120° 20' 17.40"
			32	16° 46' 06.56"	120° 20' 18.41"
			33	16° 46' 05.23"	120° 20' 12.73"
			34	16° 46' 05.36"	120° 20' 10.81"
			35	16° 46' 04.69"	120° 20' 09.04"
			36	16° 46' 04.77"	120° 20' 08.57"
			37	16° 46' 04.77"	120° 20' 08.05"
			38	16° 46' 04.71"	120° 20' 07.41"
			39	16° 46' 04.22"	120° 20' 06.74"
			40	16° 46' 04.03"	120° 20' 06.21"
			41	16° 46' 03.38"	120° 20' 05.42"
			42	16° 46' 03.25"	120° 20' 04.55"
			43	16° 46' 02.86"	120° 20' 01.31"
			44	16° 46' 18.55"	120° 19' 52.66"
			45	16° 46' 23.58"	120° 19' 51.86"
			46	16° 46' 37.07"	120° 19' 51.84"
			47	16° 46' 42.51"	120° 19' 49.52"
			48	16° 46' 52.05"	120° 19' 47.62"
			49	16° 47' 05.57"	120° 19' 44.44"
			50	16° 47' 17.35"	120° 19' 45.45"
4. HARD ROCK MINERAL TRADING, INC.	Zamboanga City	2,077.3084 hectares	1	7° 22' 00"	122° 12' 00"
			2	7° 26' 30"	122° 12' 00"
			3	7° 26' 30"	122° 13' 00"
			4	7° 25' 45"	122° 13' 00"
			5	7° 25' 45"	122° 13' 30"
			6	7° 25' 30"	122° 13' 30"
			7	7° 25' 30"	122° 14' 00"
			8	7° 24' 00"	122° 14' 00"
			9	7° 24' 00"	122° 13' 00"
			10	7° 22' 00"	122° 13' 00"
5. SOLID NORTH MINERAL CORPORATION	Davao City and Davao del Norte	5,247.4486 hectares	1	7° 13' 00"	125° 35' 00"
			2	7° 13' 30"	125° 35' 00"
			3	7° 13' 30"	125° 35' 30"
			4	7° 13' 30"	125° 35' 45"

			5	7° 13' 45"	125° 39' 45"
			6	7° 13' 45"	125° 39' 30"
			7	7° 13' 30"	125° 39' 30"
			8	7° 13' 30"	125° 39' 00"
			9	7° 15' 00"	125° 39' 00"
			10	7° 15' 00"	125° 39' 00"
			11	7° 17' 30"	125° 39' 00"
			12	7° 17' 30"	125° 39' 00"
			13	7° 18' 00"	125° 39' 00"
			14	7° 18' 00"	125° 38' 30"
			15	7° 15' 45"	125° 38' 30"
			16	7° 14' 30"	125° 38' 15"
			17	7° 14' 30"	125° 38' 00"
			18	7° 15' 30"	125° 38' 00"
			19	7° 15' 30"	125° 37' 30"
			20	7° 15' 22.50"	125° 37' 30"
			21	7° 15' 22.50"	125° 37' 00"
			22	7° 15' 00"	125° 37' 00"
			23	7° 15' 00"	125° 36' 45"
			24	7° 14' 00"	125° 36' 45"
			25	7° 14' 00"	125° 37' 30"
			26	7° 13' 30"	125° 37' 30"
			27	7° 13' 30"	125° 37' 45"
			28	7° 13' 00"	125° 37' 45"
6. NORWEAH METALS AND MINERALS COMPANY, INC.	Boa, Cagdianao, Surigao del Norte, w/in Parcel III of the Surigao Mineral	226.0235 hectares	1	10° 08' 30.00"	125° 39' 00.00"
			2	10° 08' 00.00"	125° 39' 00.00"
			3	10° 08' 00.00"	125° 39' 22.50"
			4	10° 07' 45.00"	125° 39' 07.50"
			5	10° 07' 41.25"	125° 39' 22.50"
			6	10° 07' 15.00"	125° 39' 22.50"
			7	10° 07' 07.50"	125° 39' 07.50"
			8	10° 07' 00.00"	125° 39' 07.50"
			9	10° 06' 41.25"	125° 39' 52.50"
			10	10° 06' 37.50"	125° 39' 56.25"
			11	10° 06' 37.50"	125° 40' 07.50"
			12	10° 06' 40.00"	125° 40' 15.00"
			13	10° 06' 30.00"	125° 40' 22.50"
7. NORWEAH METALS AND MINERALS COMPANY, INC.	Carmen, Loreto, Surigao del Norte ,w/in Parcel III of the Surigao Mineral	1,225.1904 hectares	1	10° 17' 30.00"	125° 39' 30.00"
			2	10° 19' 30.00"	125° 39' 30.00"
			3	10° 19' 30.00"	125° 37' 00.00"
			4	10° 19' 00.00"	125° 37' 00.00"
			5	10° 19' 00.00"	125° 38' 30.00"
			6	10° 19' 30.00"	125° 38' 30.00"
			7	10° 19' 30.00"	125° 39' 00.00"
			8	10° 19' 00.00"	125° 38' 52.50"

			9	10° 19' 00.00"	125° 38' 48.00"
			10	10° 18' 37.50"	125° 38' 37.50"
			11	10° 18' 30.00"	125° 38' 37.50"
			12	10° 17' 52.50"	125° 38' 30.00"
			13	10° 17' 30.00"	125° 38' 45.00"
8. DOLOMITE MINING CORPORATION	Alcoy and Dalaguete, Cebu	524.8103 hectares	1	9° 43' 00"	123° 29' 30"
			2	9° 43' 30"	123° 29' 30"
			3	9° 44' 00"	123° 29' 30"
			4	9° 44' 30"	123° 29' 30"
			5	9° 44' 30"	123° 30' 00"
			6	9° 45' 00"	123° 30' 00"
			7	9° 45' 00"	123° 30' 30"
			8	9° 45' 00"	123° 31' 00"
			8a	9° 44' 59.244"	123° 31' 00"
			8b	9° 44' 52.082"	123° 30' 52.837"
			8c	9° 44' 40.880"	123° 30' 41.742"
			8d	9° 44' 40.122"	123° 30' 41.034"
			9	9° 44' 30"	123° 30' 33.841"
			10	9° 44' 30"	123° 30' 30"
			10a	9° 44' 20"	123° 30' 30"
			10b	9° 44' 17.504"	123° 30' 29.642"
			10c	9° 44' 07.800"	123° 30' 28.357"
			11	9° 44' 00"	123° 30' 23.747"
			11a	9° 43' 54.443"	123° 30' 21.837"
			11b	9° 43' 53.128"	123° 30' 21.534"
			11c	9° 43' 51.74"	123° 30' 21.511"
			11d	9° 43' 43.535"	123° 30' 22.233"
			11e	9° 43' 35.112"	123° 30' 22.988"
			12	9° 43' 30"	123° 30' 23.414"
			13	9° 43' 30"	123° 30' 00"
			14	9° 43' 00"	123° 30' 00"
9. APEX MINING CO. INC.	Maco, Compostela Valley	679.0000 hectares	1	7° 23' 00.81"	126° 01' 14.76"
			2	7° 23' 10.58"	126° 01' 14.76"
			3	7° 23' 10.58"	126° 02' 13.46"
			4	7° 23' 00.81"	126° 02' 13.46"
			5	7° 23' 00.81"	126° 02' 18.35"
			6	7° 23' 11.16"	126° 02' 28.72"
			7	7° 22' 22.82"	126° 03' 17.13"
			8	7° 22' 21.48"	126° 03' 15.80"
			9	7° 22' 21.48"	126° 03' 21.67"
			10	7° 22' 42.41"	126° 03' 21.67"
			11	7° 22' 42.41"	126° 02' 42.55"
			12	7° 22' 48.31"	126° 02' 42.55"
			13	7° 22' 17.36"	126° 02' 13.45"
			14	7° 22' 32.82"	126° 02' 13.45"
			15	7° 22' 32.82"	126° 01' 53.89"
			16	7° 22' 42.89"	126° 01' 53.89"
			17	7° 22' 42.89"	126° 02' 03.67"
			18	7° 22' 02.22"	126° 02' 03.67"
			19	7° 22' 02.22"	126° 01' 44.11"
			20	7° 22' 31.52"	126° 01' 44.11"

			21	7° 22' 31.52"	126° 01' 24.54"
			22	7° 23' 00.81"	126° 01' 24.54"
10. SAN CHRISTO MINERAL EXPLORATION CORPORATION	Labo and Paracale,	1,878.1617 hectares			
Lot 1			1	14° 10' 30.00"	122° 48' 30.00"
			2	14° 11' 00.00"	122° 48' 30.00"
			3	14° 11' 00.00"	122° 49' 00.00"
			4	14° 11' 30.00"	122° 49' 00.00"
			5	14° 11' 30.00"	122° 48' 59.985"
			6	14° 11' 32.058"	122° 49' 21.933"
			7	14° 11' 41.918"	122° 49' 23.709"
			8	14° 12' 00.00"	122° 49' 11.082"
			9	14° 12' 00.00"	122° 50' 00.00"
			10	14° 11' 30.00"	122° 50' 00.00"
			11	14° 11' 30.00"	122° 49' 30.00"
			12	14° 11' 00.00"	122° 49' 30.00"
			13	14° 11' 00.00"	122° 49' 00.00"
			14	14° 10' 30.00"	122° 49' 00.00"
Lot 1-A			1	14° 11' 30.00"	122° 48' 00.00"
			2	14° 12' 30.00"	122° 48' 00.00"
			3	14° 12' 30.00"	122° 47' 30.00"
			4	14° 13' 00.00"	122° 47' 30.00"
			5	14° 13' 00.00"	122° 47' 10.606"
			6	14° 13' 07.643"	122° 47' 10.598"
			7	14° 13' 07.634"	122° 47' 00.00"
			8	14° 13' 30.00"	122° 47' 00.00"
			9	14° 13' 48.534"	122° 47' 15.00"
			10	14° 14' 00.00"	122° 47' 00.986"
			11	14° 14' 00.00"	122° 48' 30.00"
			12	14° 13' 30.00"	122° 48' 30.00"
			13	14° 13' 30.00"	122° 49' 00.00"
			14	14° 14' 30.00"	122° 49' 00.00"
			15	14° 14' 30.00"	122° 51' 00.00"
			16	14° 14' 15.00"	122° 51' 00.00"
			17	14° 14' 15.00"	122° 50' 30.00"
			18	14° 14' 00.00"	122° 50' 30.00"
			19	14° 14' 00.00"	122° 49' 30.00"
			20	14° 12' 30.00"	122° 49' 30.00"
			21	14° 12' 30.00"	122° 49' 00.00"
			22	14° 12' 11.793"	122° 49' 00.00"
			23	14° 12' 19.838"	122° 48' 41.321"
			24	14° 12' 07.555"	122° 48' 38.877"
			25	14° 11' 53.586"	122° 48' 39.542"
			26	14° 11' 51.012"	122° 48' 55.157"
			27	14° 11' 44.199"	122° 48' 59.796"
			28	14° 11' 39.653"	122° 48' 58.702"
			29	14° 11' 42.744"	122° 48' 50.733"
			30	14° 11' 38.712"	122° 48' 35.582"
			31	14° 11' 30.00"	122° 48' 38.707"
11. LANDTECH MINING RESOURCES, INC.	Calatagan, Batangas	304.3870 hectares	1	13° 51' 56.10"	120° 41' 48.39"
			2	13° 51' 59.47"	120° 41' 50.08"

			3	13° 51' 56.86"	120° 41' 57.53"
			4	13° 51' 50.63"	120° 42' 04.00"
			5	13° 51' 45.10"	120° 42' 05.85"
			6	13° 51' 42.13"	120° 42' 10.97"
			7	13° 51' 40.83"	120° 42' 10.28"
			8	13° 51' 37.18"	120° 42' 08.92"
			9	13° 51' 30.69"	120° 42' 08.37"
			10	13° 51' 27.80"	120° 42' 11.52"
			11	13° 51' 25.58"	120° 42' 13.94"
			12	13° 51' 10.20"	120° 42' 33.32"
			13	13° 51' 05.95"	120° 42' 38.09"
			14	13° 50' 59.83"	120° 42' 57.68"
			15	13° 50' 58.00"	120° 43' 02.00"
			16	13° 50' 40.00"	120° 42' 50.00"
			17	13° 50' 35.00"	120° 42' 40.00"
			18	13° 50' 38.00"	120° 42' 22.00"
			19	13° 50' 41.08"	120° 42' 23.71"
			20	13° 50' 50.42"	120° 42' 30.46"
			21	13° 50' 55.02"	120° 42' 22.62"
			22	13° 50' 57.39"	120° 42' 17.71"
			23	13° 50' 56.48"	120° 42' 14.18"
			24	13° 50' 51.14"	120° 42' 10.63"
			25	13° 50' 53.08"	120° 42' 06.71"
			26	13° 50' 55.76"	120° 42' 04.53"
			27	13° 50' 56.87"	120° 42' 02.37"
			28	13° 51' 01.19"	120° 42' 02.83"
			29	13° 51' 03.68"	120° 41' 59.28"
			30	13° 51' 05.14"	120° 41' 57.13"
			31	13° 51' 09.69"	120° 41' 50.43"
			32	13° 51' 12.69"	120° 41' 47.14"
			33	13° 51' 20.39"	120° 41' 40.08"
			34	13° 51' 22.80"	120° 41' 41.78"
			35	13° 51' 28.19"	120° 41' 32.37"
			36	13° 51' 34.91"	120° 41' 38.91"
			37	13° 51' 37.11"	120° 41' 38.32"
			38	13° 51' 38.02"	120° 41' 38.91"
			39	13° 51' 37.28"	120° 41' 31.71"
			40	13° 51' 41.33"	120° 41' 29.42"
			41	13° 51' 43.54"	120° 41' 28.39"
			42	13° 51' 41.57"	120° 41' 23.68"
			43	13° 51' 48.81"	120° 41' 23.71"
			44	13° 51' 46.04"	120° 41' 23.64"
			45	13° 51' 46.65"	120° 41' 21.46"
			46	13° 51' 49.01"	120° 41' 22.25"
			47	13° 51' 50.55"	120° 41' 22.49"
			48	13° 51' 54.58"	120° 41' 28.00"
			49	13° 51' 55.30"	120° 41' 25.10"
			50	13° 52' 00.06"	120° 41' 20.78"
			51	13° 52' 05.44"	120° 41' 23.59"
			52	13° 52' 09.87"	120° 41' 25.67"
			53	13° 52' 14.57"	120° 41' 28.89"
			54	13° 52' 07.36"	120° 41' 33.72"
			55	13° 52' 06.35"	120° 41' 33.48"

12. HOPEWELL MINING CORPORATION	Mati and San Isidro, Davao Oriental	1,033.1855 hectares			
Parcel 1		296.5129	1	6° 42' 30.00"	126° 08' 30.00"
			2	6° 43' 57.46"	126° 08' 30.00"
			3	6° 43' 57.44"	126° 08' 27.00"
			4	6° 43' 31.40"	126° 08' 27.00"
			5	6° 43' 31.39"	126° 08' 00.84"
			6	6° 42' 39.31"	126° 08' 00.84"
			7	6° 42' 39.31"	126° 08' 34.89"
			8	6° 42' 30.00"	126° 08' 34.89"
Parcel 2		58.1641	1	6° 44' 49.55"	126° 08' 30.00"
			2	6° 45' 00.00"	126° 08' 30.00"
			3	6° 45' 00.00"	126° 09' 30.00"
			4	6° 44' 49.55"	126° 09' 30.00"
Parcel 3		64.0355	1	6° 43' 57.44"	126° 10' 19.09"
			2	6° 44' 23.49"	126° 10' 19.09"
			3	6° 44' 23.49"	126° 10' 45.14"
			4	6° 43' 57.44"	126° 10' 45.14"
Parcel 4		128.0103	1	6° 43' 31.40"	126° 10' 45.14"
			2	6° 43' 57.44"	126° 10' 45.14"
			3	6° 43' 57.44"	126° 10' 58.17"
			4	6° 44' 49.53"	126° 10' 58.17"
			5	6° 44' 49.53"	126° 11' 11.19"
			6	6° 43' 31.40"	126° 11' 11.19"
Parcel 5		128.0771	1	6° 43' 31.40"	126° 12' 03.29"
			2	6° 43' 57.45"	126° 12' 03.29"
			3	6° 43' 57.45"	126° 12' 55.39"
			4	6° 43' 31.40"	126° 12' 55.39"
Parcel 6		305.9595	1	6° 43' 57.45"	126° 12' 55.39"
			2	6° 44' 49.53"	126° 12' 55.39"
			3	6° 44' 49.54"	126° 13' 21.44"
			4	6° 44' 23.50"	126° 13' 21.44"
			5	6° 44' 23.50"	126° 14' 13.54"
			6	6° 43' 57.45"	126° 14' 13.54"
			7	6° 43' 57.39"	126° 14' 48.64"
			8	6° 43' 45.81"	126° 14' 41.65"
			9	6° 43' 45.80"	126° 14' 00.00"
			10	6° 43' 57.45"	126° 14' 00.00"
Parcel 7		51.4261	1	6° 44' 49.54"	126° 13' 21.44"
			2	6° 45' 00.00"	126° 13' 21.44"
			3	6° 45' 00.00"	126° 14' 13.54"
			4	6° 48' 43.54"	126° 14' 13.54"
13. SPAR DEVELOPMENT CO., INCORPORATED	Bigte, Norzagaray, Bulacan	24.00 hectares			

14. HARDROCK AGGREGATES, INCORPORATED	Brgy. Cupang, Antipolo City, Province of Rizal	45.00 hectares	1	14° 38' 25.43"	121° 09' 20.58"
			2	14° 38' 20.22"	121° 09' 20.85"
			3	14° 38' 16.32"	121° 09' 20.52"
			4	14° 38' 14.80"	121° 09' 19.94"
			5	14° 38' 11.98"	121° 09' 21.61"
			6	14° 38' 10.66"	121° 09' 18.84"
			7	14° 38' 08.20"	121° 09' 08.05"
			8	14° 38' 02.41"	121° 09' 07.86"
			9	14° 38' 00.95"	121° 09' 01.31"
			10	14° 38' 01.70"	121° 08' 57.64"
			11	14° 38' 05.71"	121° 08' 54.58"
			12	14° 38' 09.53"	121° 08' 55.12"
			13	14° 38' 13.78"	121° 08' 55.72"
			14	14° 38' 21.96"	121° 08' 48.64"
15. DIAMANTE CEMENT & MINING CORPORATION	Mariveles, Bataan	126.5208 hectares	1	14° 25' 30.00"	120° 28' 00.00"
			2	14° 26' 00.00"	120° 28' 00.00"
			3	14° 26' 00.00"	120° 28' 30.00"
			4	14° 25' 30.00"	120° 28' 30.00"
			5	14° 25' 12.63"	120° 28' 29.10"
			6	14° 25' 12.63"	120° 28' 20.90"
			7	14° 25' 00.00"	120° 28' 10.10"
			8	14° 25' 00.00"	120° 28' 03.27"
			9	14° 25' 07.59"	120° 28' 10.50"
			10	14° 25' 24.22"	120° 28' 15.10"
			11	14° 25' 24.22"	120° 28' 08.18"
			12	14° 25' 17.31"	120° 27' 59.10"
16. TUDOR MINERAL EXPLORATION CORPORATION	Libertad, Antique	788.00 hectares			
Parcel I			1	11° 45' 27.01"	121° 58' 40.00"
			2	11° 46' 46.55"	121° 59' 48.22"
			3	11° 47' 03.34"	121° 59' 28.04"
			4	11° 46' 43.47"	121° 59' 10.99"
			5	11° 47' 17.07"	121° 58' 30.62"
			6	11° 46' 57.18"	121° 58' 13.57"
			7	11° 46' 40.38"	121° 58' 33.75"
			8	11° 45' 40.73"	121° 57' 42.56"
			9	11° 45' 23.92"	121° 58' 02.77"
			10	11° 45' 43.81"	121° 58' 19.83"
Parcel II			1	11° 47' 23.23"	121° 59' 45.09"
			2	11° 48' 02.96"	121° 00' 19.21"
			3	11° 48' 19.80"	121° 59' 59.03"
			4	11° 47' 40.04"	121° 59' 24.92"
			5	11° 47' 56.84"	121° 59' 04.73"
			6	11° 47' 36.96"	121° 58' 47.68"
			7	11° 47' 20.15"	121° 59' 07.86"
			8	11° 47' 40.04"	121° 59' 24.92"
17. CENTRAL PALAWAN MINING & INDUSTRIAL CORPORATION	Quezon, Palawan	4,898.1067 hectares	1	9° 12' 00"	117° 59' 00"

			2	9° 12' 30"	117° 58' 00"
			3	9° 12' 30"	117° 58' 30"
			4	9° 13' 30"	117° 58' 30"
			5	9° 13' 30"	117° 59' 30"
			6	9° 14' 00"	117° 59' 30"
			7	9° 14' 00"	118° 02' 00"
			8	9° 14' 30"	118° 02' 00"
			9	9° 14' 30"	118° 02' 30"
			10	9° 15' 00"	118° 02' 30"
			11	9° 15' 00"	118° 03' 00"
			12	9° 15' 30"	118° 03' 00"
			13	9° 15' 30"	118° 03' 30"
			14	9° 16' 00"	118° 03' 30"
			15	9° 16' 00"	118° 04' 00"
			16	9° 17' 00"	118° 04' 00"
			17	9° 17' 00"	118° 04' 30"
			18	9° 16' 30"	118° 04' 30"
			19	9° 16' 30"	118° 05' 00"
			20	9° 16' 00"	118° 05' 00"
			21	9° 16' 00"	118° 05' 30"
			22	9° 17' 00"	118° 05' 30"
			23	9° 17' 00"	118° 04' 30"
			24	9° 13' 00"	118° 04' 30"
			25	9° 13' 00"	118° 03' 00"
			26	9° 12' 30"	118° 03' 00"
			27	9° 12' 30"	118° 02' 00"
			28	9° 12' 00"	118° 02' 00"
18. PALAWAN STAR MINING VENTURES, INC.	Province of Palawan	5,234.2079 hectares	1	9° 11' 30"	117° 58' 00"
			2	9° 13' 30"	117° 58' 00"
			3	9° 13' 30"	117° 58' 30"
			4	9° 14' 00"	117° 58' 00"
			5	9° 14' 00"	117° 59' 00"
			6	9° 13' 30"	117° 59' 00"
			7	9° 13' 30"	117° 58' 30"
			8	9° 12' 30"	117° 58' 30"
			9	9° 12' 30"	117° 59' 00"
			10	9° 12' 00"	117° 59' 00"
			11	9° 12' 00"	118° 02' 00"
			12	9° 12' 30"	118° 02' 00"
			13	9° 12' 30"	118° 03' 00"
			14	9° 13' 00"	118° 03' 00"
			15	9° 13' 00"	118° 04' 30"
			16	9° 16' 00"	118° 04' 30"
			17	9° 16' 00"	118° 05' 30"
			18	9° 11' 00"	118° 05' 30"
			19	9° 11' 00"	118° 02' 30"
			20	9° 11' 30"	118° 02' 30"
			21	9° 11' 30"	118° 01' 30"
			22	9° 10' 00"	118° 01' 30"
			23	9° 10' 00"	118° 00' 00"
			24	9° 10' 30"	118° 00' 00"
			25	9° 10' 30"	117° 59' 30"
			26	9° 11' 00"	117° 59' 30"

			27	9° 11' 00"	117° 59' 00"
			28	9° 11' 30"	117° 59' 00"
19. ERAMEN MINERALS, INCORPORATED	Sta. Cruz and Candelaria, Zambales	4,619.8889 hectares			
Block 1		98 hectares	1	15° 48' 04.444"	119° 59' 19.606"
			2	15° 48' 04.444"	119° 59' 59.820"
			3	15° 47' 35.162"	119° 59' 59.820"
			4	15° 47' 35.162"	119° 59' 29.884"
			5	15° 47' 44.923"	119° 59' 29.884"
			6	15° 47' 44.923"	119° 59' 19.606"
Block 2		9 hectares	1	15° 47' 35.162"	120° 00' 30.156"
			2	15° 47' 35.162"	120° 00' 40.235"
			3	15° 47' 25.401"	120° 00' 40.235"
			4	15° 47' 25.401"	120° 00' 30.156"
Block 3		349.984	1	15° 48' 09.202"	120° 01' 43.831"
			2	15° 48' 09.202"	120° 02' 41.178"
			3	15° 47' 54.683"	120° 02' 41.178"
			4	15° 47' 54.683"	120° 02' 51.258"
			5	15° 47' 44.923"	120° 02' 51.258"
			6	15° 47' 44.923"	120° 03' 21.498"
			7	15° 47' 54.683"	120° 03' 21.498"
			8	15° 47' 54.683"	120° 03' 31.576"
			9	15° 48' 04.444"	120° 03' 31.576"
			10	15° 48' 04.444"	120° 03' 41.605"
			11	15° 48' 14.105"	120° 03' 41.605"
			12	15° 48' 14.105"	120° 03' 51.702"
			13	15° 48' 04.444"	120° 03' 51.702"
			14	15° 48' 04.444"	120° 04' 21.983"
			15	15° 47' 54.683"	120° 04' 21.983"
			16	15° 47' 54.683"	120° 04' 11.985"
			17	15° 47' 45.103"	120° 04' 11.985"
			18	15° 47' 45.103"	120° 04' 01.807"
			19	15° 47' 35.501"	120° 04' 01.807"
			20	15° 47' 35.501"	120° 03' 51.278"
			21	15° 47' 25.302"	120° 03' 51.278"
			22	15° 47' 25.302"	120° 03' 41.950"
			23	15° 47' 23.452"	120° 03' 41.950"
			24	15° 47' 23.452"	120° 02' 54.221"
			25	15° 47' 33.185"	120° 02' 54.221"
			26	15° 47' 33.185"	120° 02' 34.168"
			27	15° 47' 42.954"	120° 02' 34.168"
			28	15° 47' 42.954"	120° 03' 24.801"
			29	15° 47' 52.505"	120° 03' 24.801"
			30	15° 47' 52.505"	120° 01' 50.582"
			31	15° 47' 52.505"	120° 01' 43.831"
Block 4		108.794	1	15° 47' 15.641"	120° 03' 44.717"
			2	15° 47' 15.641"	120° 04' 01.807"
			3	15° 47' 25.402"	120° 04' 01.807"
			4	15° 47' 25.402"	120° 04' 11.885"
			5	15° 47' 35.162"	120° 04' 11.885"

			6	15° 47' 35.162"	120° 04' 21.883"
			7	15° 46' 56.120"	120° 04' 21.883"
			8	15° 46' 56.120"	120° 04' 01.907"
			9	15° 46' 46.359"	120° 04' 01.907"
			10	15° 46' 46.359"	120° 03' 44.717"
Block 5		1808.39	1	15° 44' 25.317"	119° 58' 27.110"
			2	15° 44' 25.317"	119° 58' 47.217"
			3	15° 44' 29.780"	119° 58' 47.217"
			4	15° 44' 29.780"	120° 00' 30.687"
			5	15° 46' 29.780"	120° 00' 30.687"
			6	15° 46' 29.780"	120° 00' 30.156"
			7	15° 46' 36.789"	120° 00' 30.156"
			8	15° 46' 36.789"	120° 00' 20.077"
			9	15° 46' 56.120"	120° 00' 20.077"
			10	15° 46' 56.120"	120° 00' 30.156"
			11	15° 47' 05.981"	120° 00' 30.156"
			12	15° 47' 05.981"	120° 00' 40.236"
			13	15° 46' 56.128"	120° 00' 40.236"
			14	15° 46' 56.128"	120° 00' 50.314"
			15	15° 47' 03.903"	120° 00' 50.314"
			16	15° 47' 03.903"	120° 01' 00.323"
			17	15° 46' 56.120"	120° 01' 00.323"
			18	15° 46' 56.120"	120° 01' 20.550"
			19	15° 47' 03.903"	120° 01' 20.550"
			20	15° 47' 03.903"	120° 01' 50.788"
			21	15° 46' 57.863"	120° 01' 50.788"
			22	15° 46' 57.863"	120° 01' 24.220"
			23	15° 46' 47.010"	120° 01' 24.220"
			24	15° 46' 47.010"	120° 01' 20.550"
			25	15° 46' 17.083"	120° 01' 20.550"
			26	15° 46' 17.083"	120° 01' 24.220"
			27	15° 46' 57.563"	120° 01' 24.220"
			28	15° 46' 57.563"	120° 00' 40.710"
			29	15° 46' 57.563"	120° 02' 00.987"
			30	15° 45' 48.369"	120° 02' 00.987"
			31	15° 45' 48.369"	120° 01' 53.540"
			32	15° 45' 47.789"	120° 01' 53.540"
			33	15° 45' 47.789"	120° 01' 50.788"
			34	15° 45' 30.000"	120° 01' 50.788"
			35	15° 45' 30.000"	120° 01' 30.000"
			36	15° 43' 50.672"	120° 01' 30.000"
			37	15° 43' 50.672"	120° 01' 18.448"
			38	15° 43' 46.277"	120° 01' 18.448"
			39	15° 43' 46.277"	120° 00' 58.291"
			40	15° 43' 26.758"	120° 00' 58.291"
			41	15° 43' 26.758"	120° 00' 38.134"
			42	15° 43' 46.277"	120° 00' 38.134"
			43	15° 43' 46.277"	119° 59' 27.584"
			44	15° 43' 36.516"	119° 59' 27.584"
			45	15° 43' 36.516"	119° 59' 17.505"
			46	15° 43' 46.277"	119° 59' 17.505"
			47	15° 43' 46.277"	119° 58' 57.348"
			48	15° 43' 36.516"	119° 58' 57.348"
			49	15° 43' 36.516"	119° 58' 47.269"

			50	15° 43' 46.277"	119° 58' 47.288"
			51	15° 43' 46.277"	119° 58' 37.190"
			52	15° 44' 15.559"	119° 58' 37.190"
			53	15° 44' 15.559"	119° 58' 27.110"
Block 8		182.053	1	15° 46' 02.182"	119° 57' 58.874"
			2	15° 46' 02.182"	119° 58' 17.032"
			3	15° 45' 33.641"	119° 58' 17.032"
			4	15° 45' 33.641"	119° 58' 27.110"
			5	15° 44' 35.078"	119° 58' 27.110"
			6	15° 44' 35.078"	119° 58' 17.032"
			7	15° 44' 54.599"	119° 58' 17.032"
			8	15° 44' 54.599"	119° 58' 06.954"
			9	15° 45' 14.120"	119° 58' 06.954"
			10	15° 45' 14.120"	119° 57' 58.874"
Block 7		2,240.042	1	15° 42' 33.402"	119° 58' 43.586"
			2	15° 42' 33.402"	119° 59' 03.743"
			3	15° 42' 23.642"	119° 59' 03.743"
			4	15° 42' 23.642"	119° 59' 13.822"
			5	15° 42' 13.881"	119° 59' 13.822"
			6	15° 42' 13.881"	119° 59' 23.900"
			7	15° 42' 04.121"	119° 59' 23.900"
			8	15° 42' 04.121"	119° 59' 33.979"
			9	15° 41' 54.200"	119° 59' 33.979"
			10	15° 41' 54.200"	119° 59' 44.057"
			11	15° 42' 04.121"	119° 59' 44.057"
			12	15° 42' 04.121"	119° 59' 54.136"
			13	15° 42' 13.881"	119° 59' 54.136"
			14	15° 42' 13.881"	119° 59' 44.057"
			15	15° 42' 23.642"	119° 59' 44.057"
			16	15° 42' 23.642"	119° 59' 33.979"
			17	15° 42' 33.402"	119° 59' 33.979"
			18	15° 42' 33.402"	119° 59' 23.900"
			19	15° 43' 31.966"	119° 59' 23.900"
			20	15° 43' 31.966"	120° 00' 34.350"
			21	15° 43' 22.205"	120° 00' 34.350"
			22	15° 43' 22.205"	120° 01' 04.686"
			23	15° 43' 46.275"	120° 01' 04.686"
			24	15° 43' 46.275"	120° 01' 18.447"
			25	15° 43' 50.670"	120° 01' 18.447"
			26	15° 43' 50.670"	120° 01' 34.822"
			27	15° 43' 41.728"	120° 01' 34.822"
			28	15° 43' 41.728"	120° 01' 55.078"
			29	15° 43' 12.445"	120° 01' 55.078"
			30	15° 43' 12.445"	120° 02' 05.158"
			31	15° 43' 02.684"	120° 02' 05.158"
			32	15° 43' 02.684"	120° 01' 55.078"
			33	15° 42' 43.163"	120° 01' 55.078"
			34	15° 42' 43.163"	120° 01' 45.001"
			35	15° 41' 54.380"	120° 01' 45.001"
			36	15° 41' 54.380"	120° 01' 34.822"
			37	15° 41' 25.079"	120° 01' 34.822"
			38	15° 41' 25.079"	120° 01' 45.001"
			39	15° 41' 44.600"	120° 01' 45.001"

			40	15° 41' 44.600"	120° 01' 55.078"
			41	15° 41' 25.079"	120° 01' 55.078"
			42	15° 41' 25.079"	120° 02' 15.237"
			43	15° 41' 44.600"	120° 02' 15.237"
			44	15° 41' 44.600"	120° 02' 25.315"
			45	15° 41' 54.360"	120° 02' 25.315"
			46	15° 41' 54.360"	120° 02' 05.158"
			47	15° 42' 04.121"	120° 02' 05.158"
			48	15° 42' 04.121"	120° 02' 15.237"
			49	15° 42' 23.642"	120° 02' 15.237"
			50	15° 42' 23.642"	120° 02' 45.470"
			51	15° 42' 43.163"	120° 02' 45.470"
			52	15° 42' 43.163"	120° 02' 55.548"
			53	15° 42' 04.121"	120° 02' 55.548"
			54	15° 42' 04.121"	120° 02' 45.470"
			55	15° 41' 44.600"	120° 02' 45.470"
			56	15° 41' 44.600"	120° 02' 35.394"
			57	15° 41' 25.079"	120° 02' 35.394"
			58	15° 41' 25.079"	120° 02' 25.601"
			59	15° 41' 05.557"	120° 02' 25.601"
			60	15° 41' 05.557"	120° 02' 05.158"
			61	15° 40' 55.797"	120° 02' 05.158"
			62	15° 40' 55.797"	120° 02' 24.844"
			63	15° 40' 46.036"	120° 02' 24.844"
			64	15° 40' 46.036"	120° 01' 24.372"
			65	15° 41' 05.557"	120° 01' 24.372"
			66	15° 41' 05.557"	120° 01' 34.350"
			67	15° 41' 15.318"	120° 01' 34.350"
			68	15° 41' 15.318"	120° 01' 24.372"
			69	15° 41' 25.079"	120° 01' 24.372"
			70	15° 41' 25.079"	120° 01' 04.215"
			71	15° 41' 15.318"	120° 01' 04.215"
			72	15° 41' 15.318"	120° 01' 00.000"
			73	15° 41' 30.000"	120° 01' 00.000"
			74	15° 41' 30.000"	119° 59' 30.000"
			75	15° 42' 00.000"	119° 59' 30.000"
			76	15° 42' 00.000"	119° 59' 13.822"
			77	15° 42' 04.121"	119° 59' 13.822"
			78	15° 42' 04.121"	119° 59' 03.743"
			79	15° 42' 13.881"	119° 59' 03.743"
			80	15° 42' 13.881"	119° 58' 43.586"
Block 8		38.7102	1	15° 45' 38.037"	120° 01' 50.788"
			2	15° 45' 47.804"	120° 01' 50.788"
			3	15° 45' 47.804"	120° 01' 53.540"
			4	15° 45' 38.608"	120° 01' 53.540"
			5	15° 45' 38.608"	120° 02' 03.781"
			6	15° 45' 47.709"	120° 02' 03.781"
			7	15° 45' 47.709"	120° 02' 10.944"
			8	15° 45' 57.563"	120° 02' 10.944"
			9	15° 45' 57.563"	120° 02' 13.941"
			10	15° 45' 48.369"	120° 02' 13.941"
			11	15° 45' 48.369"	120° 02' 23.921"
			12	15° 45' 57.563"	120° 02' 23.921"
			13	15° 45' 57.563"	120° 02' 30.970"
			14	15° 45' 38.070"	120° 02' 30.970"

Service Contract No.	Date Awarded	Location	Coordinates			Area Coverage (in has.)
			Corner	Latitude	Longitude	
14A (Nido)	17 December 1975	Offshore NW Palawan	1	11° 03' 19" N	118° 47' 49.1" E	2,383.85
			2	11° 01' 07" N	118° 46' 44.7" E	
			3	11° 01' 07" N	118° 50' 2.2" E	
			4	11° 02' 40" N	118° 51' 00" E	
			5	11° 03' 19" N	118° 50' 00" E	
14B (Matinloc)	17 December 1975	Offshore NW Palawan	1	11° 30' 00" N	119° 01' 25" E	2,617
			2	11° 26' 43" N	118° 59' 00" E	
			3	11° 25' 12" N	118° 59' 00" E	
			4	11° 25' 12" N	118° 59' 49" E	
			5	11° 29' 05" N	119° 02' 47" E	
14B1 (North Matinloc)	17 December 1975	Offshore NW Palawan	1	11° 32 00" N	119° 03' 00" E	800.94
			2	11° 28' 56.29" N	119° 03' 00" E	
			3	11° 30' 00" N	119° 01' 25" E	
14C1 (Galoc)	17 December 1975	Offshore NW Palawan	1	12° 03' 51.21" N	119° 18' 00" E	16,300.95
			2	12° 02' 45.66" N	119° 21' 00" E	
			3	11° 57' 23.84" N	119° 21' 00" E	
			4	11° 56' 30" N	119° 20' 20" E	
			5	11° 56' 05" N	119° 21' 00" E	
			6	11° 56' 00" N	119° 18' 00" E	
			7	11° 51' 45" N	119° 18' 00" E	
			8	11° 49' 48" N	119° 15' 00" E	
			9	12° 00' 00" N	119° 15' 00" E	
			10	12° 00' 00" N	119° 18' 00" E	

Service Contract No.	Date Awarded	Location	Coordinates			Area Coverage (in has.)
			Corner	Latitude	Longitude	
38 (Malampaya)	23 February 1989	Offshore NW Palawan	1	11 DEG 16 MIN 00 SEC	118 DEG 36 MIN 00 SEC	28,000
			2	11 DEG 22 MIN 00 SEC	118 DEG 36 MIN 00 SEC	
			3	11 DEG 22 MIN 00 SEC	118 DEG 48 MIN 00 SEC	
			4	11 DEG 26 MIN 00 SEC	118 DEG 48 MIN 00 SEC	
			5	11 DEG 26 MIN 00 SEC	118 DEG 43 MIN 30 SEC	
			6	11 DEG 26 MIN 00 SEC	118 DEG 43 MIN 30 SEC	
			7	11 DEG 28 MIN 00 SEC	118 DEG 48 MIN 00 SEC	
			8	11 DEG 30 MIN 00 SEC	118 DEG 48 MIN 00 SEC	
			9	11 DEG 30 MIN 00 SEC	118 DEG 49 MIN 30 SEC	
			10	11 DEG 36 MIN 00 SEC	118 DEG 49 MIN 30 SEC	
			11	11 DEG 36 MIN 00 SEC	118 DEG 51 MIN 00 SEC	
			12	11 DEG 42 MIN 00 SEC	118 DEG 51 MIN 00 SEC	
			13	11 DEG 42 MIN 00 SEC	118 DEG 52 MIN 30 SEC	
			14	11 DEG 48 MIN 00 SEC	118 DEG 52 MIN 30 SEC	
			15	11 DEG 48 MIN 00 SEC	118 DEG 51 MIN 00 SEC	
			16	11 DEG 56 MIN 00 SEC	118 DEG 51 MIN 00 SEC	
			17	11 DEG 56 MIN 00 SEC	118 DEG 52 MIN 30 SEC	
			18	12 DEG 04 MIN 00 SEC	118 DEG 52 MIN 30 SEC	
			19	12 DEG 04 MIN 00 SEC	118 DEG 57 MIN 00 SEC	
			20	12 DEG 08 MIN 00 SEC	118 DEG 57 MIN 00 SEC	
			21	12 DEG 08 MIN 00 SEC	119 DEG 18 MIN 00 SEC	
			22	12 DEG 00 MIN 00 SEC	119 DEG 18 MIN 00 SEC	
			23	12 DEG 00 MIN 00 SEC	119 DEG 15 MIN 00 SEC	
			24	11 DEG 49 MIN 48 SEC	119 DEG 15 MIN 00 SEC	
			25	11 DEG 50 MIN 27 SEC	119 DEG 08 MIN 33 SEC	
			26	11 DEG 50 MIN 27 SEC	119 DEG 06 MIN 00 SEC	
			27	11 DEG 46 MIN 45 SEC	119 DEG 06 MIN 00 SEC	
			28	11 DEG 44 MIN 30 SEC	119 DEG 09 MIN 00 SEC	
			29	11 DEG 44 MIN 00 SEC	119 DEG 09 MIN 00 SEC	
			30	11 DEG 44 MIN 00 SEC	119 DEG 06 MIN 00 SEC	
			31	11 DEG 40 MIN 00 SEC	119 DEG 06 MIN 00 SEC	
			32	11 DEG 40 MIN 00 SEC	119 DEG 03 MIN 00 SEC	
			33	11 DEG 36 MIN 00 SEC	119 DEG 03 MIN 00 SEC	
			34	11 DEG 36 MIN 00 SEC	119 DEG 00 MIN 00 SEC	
			35	11 DEG 32 MIN 00 SEC	119 DEG 00 MIN 00 SEC	
			36	11 DEG 32 MIN 00 SEC	118 DEG 57 MIN 00 SEC	
			37	11 DEG 24 MIN 00 SEC	118 DEG 57 MIN 00 SEC	
			38	11 DEG 24 MIN 00 SEC	118 DEG 54 MIN 00 SEC	
			39	11 DEG 20 MIN 00 SEC	119 DEG 54 MIN 00 SEC	
			40	11 DEG 20 MIN 00 SEC	118 DEG 51 MIN 00 SEC	
			41	11 DEG 16 MIN 00 SEC	118 DEG 51 MIN 00 SEC	

MINERAL PRODUCTION SHARING AGREEMENT

No. _____

This **MINERAL PRODUCTION SHARING AGREEMENT** is made and entered into in Quezon City, Philippines, this _____ day of _____ by and between:

THE REPUBLIC OF THE PHILIPPINES, herein referred to as the **GOVERNMENT**, represented in this act by the Secretary of the Department of Environment and Natural Resources, with offices at the Department of Environment and Natural Resources Building, Visayas Avenue, Diliman, Quezon City

and

--------company----, a corporation duly organized and existing under the laws of the Republic of the Philippines, herein referred to as the CONTRACTOR, with office at ---------address----- and represented in this act by its President, _____, as authorized by its Board of Directors (please refer to ANNEX "A")

WITNESSETH :

WHEREAS, the 1987 Constitution of the Republic of the Philippines provides in Article XII, Section 2 thereof that all lands of the public domain, waters, minerals, coal, petroleum and other natural resources are owned by the State and that their exploration, development and utilization shall be under the full control and supervision of the State;

WHEREAS, the Constitution further provides that the State may directly undertake such activities, or it may enter into a Co-Production, Joint Venture, or Mineral Production Sharing Agreement with Filipino citizens, or cooperatives, partnerships, corporations or associations at least sixty per centum of whose capitalization is owned by such citizens;

WHEREAS, pursuant to Republic Act No. 7942, otherwise known as "The Philippine Mining Act of 1995," which took effect on 09 April 1995, the Secretary of the Department of Environment and Natural Resources is authorized to enter into Mineral Production Sharing Agreements in furtherance of the objectives of the Government and the Constitution to bolster the national economy through sustainable and systematic development and utilization of mineral lands;

WHEREAS, the Government desires to avail itself of the financial resources, technical competence and skill, which the Contractor is capable of applying to the mining operations of the project contemplated herein;

WHEREAS, prior to the expiration of ----------, an application for Mineral Production Sharing Agreement (MPSA) was filed on ----------by ---------- with the Mines and Geosciences Bureau (MGB) Regional Office (RO) No. --------- covering the area under the ---------;

WHEREAS, the Contractor has access to all the financing, technical competence, technology and environmental management skills required to promptly and effectively carry out the objectives of this Agreement;

NOW, THEREFORE, for and in consideration of the foregoing premises, the mutual covenants, terms and conditions hereinafter set forth, it is hereby stipulated and agreed as follows:

SECTION I

SCOPE

1.1. This Agreement is a Mineral Production Sharing Agreement entered into pursuant to the provisions of the Act and its implementing rules and regulations. The primary purpose of this Agreement is to provide for the sustainable development and commercial utilization of ---------- and other associated mineral deposits existing within the Contract Area, with all necessary services, technology and financing to be furnished or arranged by the Contractor in accordance with the provisions of this Agreement. The Contractor shall not, by virtue of this Agreement, acquire any title over the Contract/Mining Area without prejudice to the acquisition by the Contractor of the land/surface rights through any mode of acquisition provided for by law.

1.2. The Contractor shall undertake and execute, for and on behalf of the Government, responsible mining operations in accordance with the provisions of this Agreement, and is hereby constituted and appointed, for the purpose of this Agreement, as the exclusive entity to conduct mining operations in the Contract Area.

1.3. During the term of this Agreement, the total value of production and sale of minerals derived from the mining operations contemplated herein shall be accounted for and divided between the Government and the Contractor in accordance with Section VI hereof.

SECTION II

DEFINITIONS

As used in this Agreement, the following words and terms, whether singular or plural, shall have the following respective meaning:

2.2. Agreement means this Mineral Production Sharing Agreement.

2.3. Associated Minerals mean other ores/minerals, which occur together with the principal ore/mineral.

2.4. Bangko Sentral means Bangko Sentral ng Pilipinas.

2.5. Budget means an estimate of expenditures to be made by Contractor in mining operations contemplated hereunder to accomplish the Work Program for each particular period.

2.6. Bureau means Mines and Geosciences Bureau.

2.7. Calendar Year or Year means a period of twelve 12) consecutive months starting with the first day of January and ending on December 31, while "Calendar Quarter" means a period of three consecutive months with the first calendar quarter starting with the first day of January.

2.8. Commercial Production means the production of sufficient quantity of minerals to sustain economic viability of mining operations reckoned from the date of commercial operation as declared by the Contractor or as stated in the feasibility study, whichever comes first.

2.9. Constitution or Philippine Constitution means the 1987 Constitution of the Republic of the Philippines adopted by the Constitutional Convention of 1986 on October 15, 1986 and ratified by the People of the Republic of the Philippines on February 2, 1987.

2.10. Contract Area means the area onshore or offshore delineated under the Mineral Production Sharing Agreement subject to the relinquishment obligations of the Contractor and properly defined by latitude and longitude or bearing and distance.

2.11. Contract Year means a period of twelve (12) consecutive months counted from the Effective Date of this Agreement or from the anniversary of s uch Effective Date.

2.12. Contractor means ------company---------- or its assignee or assignees of interest under this Agreement: Provided, That the assignment of any of such interest is accomplished pursuant to the pertinent provisions of the implementing rules and regulations of the Act.

2.13. Declaration of Mining Project Feasibility means a document proclaiming the presence of minerals in a specific site, which are recoverable by socially acceptable, environmentally safe and economically sound methods specified in the Project Feasibility Study.

2.14. Department or DENR means the Department of Environment and Natural Resources.

Contractor and by the Secretary on behalf of the Government.

2.17. Environment means all facets of man's surroundings: physical, ecological, aesthetic, cultural, economic, historic, institutional and social.

2.18. Exploration means searching or prospecting for mineral resources by geological, geophysical and geochemical surveys, remote sensing, test pitting, trenching, drilling, shaft sinking, tunneling or any other means for the purpose of determining the existence, extent, quality and quantity of mineral resources and the feasibility of mining them for profit.

2.19. Force Majeure means acts or circumstances beyond the reasonable control of the Contractor including, but not limited to war, rebellion, insurrection, riots, civil disturbances, blockade, sabotage, embargo, strike, lockout, any dispute with surface owners and other labor disputes, epidemics, earthquake, storm, flood or other adverse weather conditions, explosion, fire, adverse action by the Government or by any of its instrumentality or subdivision thereof, act of God or any public enemy and any cause as herein described over which the affected party has no reasonable control.

2.20. Foreign Exchange means any currency other than the currency of the Republic of the Philippines acceptable to the Government and the Contractor.

2.21. Government means the Government of the Republic of the Philippines or any of its agencies and instrumentalities.

2.22. Gross Output means the actual market value of the minerals or mineral products from each mine or mineral land operated as a separate entity, without any deduction for mining, processing, refining, transporting, handling, marketing or any other expenses: Provided, That if the minerals or mineral products are sold or consigned abroad by the Contractor under C.I.F. terms, the actual cost of ocean freight and insurance shall be deducted: Provided further, That in the case of mineral concentrates which are not traded in commodity exchanges in the Philippines or abroad such as copper concentrate, the actual market value shall be the world price quotation of the refined mineral products contained thereof prevailing in the said commodity exchanges, after deducting the smelting, refining, treatment, insurance, transportation and other charges incurred in the process of converting mineral concentrates into refined metal traded in those commodity exchanges.

2.23. Mine Development refers to work undertaken to prepare an ore body or a mineral deposit for mining, including the construction of necessary infrastructure and related facilities.

2.24. Minerals mean all naturally occurring inorganic substances in solid, liquid, gas or any intermediate state excluding energy materials such as coal, petroleum, natural gas, radioactive materials and geothermal energy.

2.25. Mineral Products mean materials derived from mineral ores/rocks and prepared into marketable state by metallurgical processes which include

2.26. Mining Area means that portion of the Contract Area identified by the Contractor as defined and delineated in a Survey Plan duly approved by the Director/Regional Director concerned for purposes of development and/or utilization and sites for support facilities.

2.27. Mining Operations means mining activities involving exploration, feasibility study, environmental impact assessment, development, utilization, mineral processing and mine rehabilitation.

2.28. Notice means notice in writing, telex or telecopy (authenticated by answer back or confirmation received) addressed or sent as provided in Section 13.2 of this Agreement.

2.29. Ore means naturally occurring substance or material from which a mineral or element can be mined and/or processed for profit.

2.30. Pollution means any alteration of the physical, chemical and/or biological properties of any water, air and/or land resources of the Philippines, or any discharge thereto of any liquid, gaseous or solid wastes or any production of unnecessary noise or any emission of objectionable odor, as will or is likely to create or render such water, air, and land resources harmful, detrimental or injurious to public health, safety or welfare or which will adversely affect their utilization for domestic, commercial, industrial, agricultural, recreational or other legitimate purposes.

2.31. Secretary means the Secretary of the Department of Environment and Natural Resources.

2.32. State means the Republic of the Philippines.

2.33. Work Program means a document which presents the plan of major mining operations and the corresponding expenditures of the Contractor in its Contract Area during a given period of time, including the plan and expenditures for development of host and neighboring communities and of local geoscience and mining technology, as submitted and approved in accordance with the implementing rules and regulations of the Act.

SECTION III

TERM OF AGREEMENT

3.1. This Agreement shall have a term of twenty five (25) years from Effective Date, and may be renewed thereafter for another term not exceeding twenty five (25) years. The renewal of this Agreement, as well as the changes in the terms and conditions thereof, shall be upon mutual consent by the parties. In the event the Government decides to allow mining operations thereafter by other Contractor, this must be through competitive public bidding. After due publication of notice, the Contractor shall have the right to equal the highest bid upon reimbursement of all reasonable expenses of the highest bidder.

CONTRACT AREA

4.1. Size, Shape, and Location of Contract Area - This Agreement covers a total area of ---------- hectares (------.00 hectares), situated in ---------- and bounded by the following technical description (please refer to ANNEX "B" – Survey Plan of ---------- Claims certified by then Bureau of Mines on ----------):

4.2. Survey Plan of the Contract Area - The Contractor shall submit for approval by the Regional Director concerned, a survey plan for the Contract Area within sixty (60) days from the effectivity of this Agreement.

SECTION V

OPERATING PERIOD

5.1 Timetable - The Contractor shall continue commercial utilization activity immediately upon approval and registration of this Agreement. The Contractor shall conduct mining operations and other activities for the duration of the Operating Period in accordance with the duly approved Work Program and Budget and Environmental Compliance Certificate (please refer to ANNEXES “C” and “D”). Failure by the Contractor to undertake commercial utilization within the period in accordance with the said Work Program shall be considered a substantial breach of the Agreement.

5.2 Commercial Operation Work Program and Budget - During the Operating Period, the Contractor shall submit to the Director, through the Regional Director concerned, Work Programs and Budgets covering a period of three (3) years each, which shall be submitted not later than thirty (30) days before the expiration of the period covered by the previous Work Program.

The amount to be spent by the Contractor during the Operating Period under the term of this Agreement shall not be less than that specified in the approved Work Programs, such that during the first three (3) years of the Operating Period, this amount shall be as follows:

First Contract Year PhP ----------.00

Second Contact Year PhP ----------.00

Third Contract Year PhP ----------.00

detail its reasons therefore. Promptly thereafter, the Government and Contractor will meet and endeavor to agree on the revision proposed by the Government. In any event, any portion of said Work Program or Budget as to which the Government shall fail to notify the Contractor of proposed revision shall, in so far as possible, be carried out as prescribed herein. If the Government should fail within sixty (60) days from receipt thereof to notify Contractor of the proposed revisions, the Work Program and Budget proposed by the Contractor shall be deemed to be approved.

It is recognized by the Government and the Contractor that the details of any Work Program may require changes in the light of changing circumstances. The Contractor may make such changes: Provided, That it shall not change the general objective of the Work Program: Provided further, That changes which entail a negative variance of at least twenty percent (20%) shall be subject to the approval of the Director.

In case of any positive variance in the future, the Contractor shall submit to the Bureau and Regional Office concerned a copy each of the revised Work Programs, for information.

The Government's approval of a proposed Work Program and Budget will not be unreasonably withheld.

5.3 Expansion and Modification of Facilities - The Contractor may make expansions, modifications, improvements, and replacements of the mining facilities and may add new facilities as the Contractor may consider necessary for the operations: Provided, That such plans shall be embodied in an appropriate Work Program approved by the Director.

5.4 Reporting

a. Quarterly Reports - Beginning with the first Calendar Quarter following the approval of this Agreement, the Contractor shall submit, within thirty (30) days after the end of each Calendar Quarter, to the Director, through the Regional Director concerned, a Quarterly Report stating the tonnage of production in terms of ores, concentrates, and their corresponding grades and other types of products; value, destination of sales or exports and to whom sold; terms of sales and expenditures.

b. Annual Reports - During the Operating Period, the Contractor shall submit, within sixty (60) days from the end of each Calendar Year, to the Director through the Regional Director concerned, an Annual Report indicating in sufficient detail:

b.1. The total tonnage of ore reserves whether proven, probable, or inferred, the total tonnage of ores, kind by kind, broken down between tonnage mined, tonnages transported from the minesite and their corresponding destination, tonnages stockpiled in the mine and elsewhere in the Philippines, tonnages sold or committed for export (whether actually shipped

processed or manufactured in the Philippines with full specifications as to the intermediate products, by-products or final products and of the terms at which they were disposed;

b.2. Work accomplished and work in progress at the end of the year under consideration in relation to the Work Program, including the investment actually made or committed; and

b.3. Profile of work force, including management and staff, stating particularly their nationalities, and for Filipinos, their place of origin (i.e., barangay, town, province, region).

The Contractor shall also comply with other reporting requirements as provided in the implementing rules and regulations of the Act.

SECTION VI

FISCAL REGIME

6.1. General Principle - The fiscal regime of this Agreement shall be governed by the principle according to which the Government expects a reasonable return in economic value for the utilization of non-renewable mineral resources under its national sovereignty while the Contractor expects a reasonable return on its investment with special account to be taken for the high risk of exploration, the terms and conditions prevailing elsewhere in the industry and any special efficiency to be gained by a particularly good performance of the Contractor.

6.2. Registration Fees - Within fifteen (15) days upon receipt of the notice of approval of the Agreement from the Regional Office concerned, the Contractor shall cause the registration of this Agreement with the said Regional Office and pay the registration fee at the rate provided in the existing rules and regulations. Failure of the Contractor to cause the registration of this Agreement within the prescribed period shall be sufficient ground for cancellation of the same.

6.3. Occupation Fees - Prior to registration of this Agreement and at the same date every year thereafter, the Contractor shall pay to the Municipal/City Treasurer concerned an occupation fee over the Contract Area at the annual rate provided in the existing rules and regulations. If the fee is not paid on the date specified, the Contractor shall pay a surcharge of twenty five percent (25%) of the amount due in addition to the occupation fees.

(NOTE; In Sec. 8.4, FOR MINERAL RESERVATION AREAS ONLY - include those in BOLD LETTERS but unbold it)

6.4. Share of the Government - The Government Share shall be the excise tax on mineral products at the time of removal and at the rate provided for in

levied by existing laws. The Excise Tax shall be timely and completely paid to the nearest Bureau of Internal Revenue Office in the province concerned **while the Royalty shall be paid directly to the Bureau**.

For purposes of determining the amount of the herein Government Share, the Contractor shall strictly comply with the auditing and accounting requirements prescribed under existing laws and regulations.

The Government Share shall be allocated in accordance with Sections 290 and 292 of Republic Act No. 7160, otherwise known as "The Local Government Code of 1991."

6.5. Pricing of Sales - The Contractor shall dispose of the minerals and by-products produced at the highest market price prevailing in the locality: The Contractor shall also pay the lowest achievable marketing commissions and related fees and shall negotiate for more advantageous terms and conditions subject to the right to enter into long-term sales or marketing contracts or foreign exchange and commodity hedging contracts, which the Government acknowledges to be acceptable notwithstanding that the sale price of the minerals and by-products may from time to time be lower, or the terms and conditions of sales are less favorable, than that available elsewhere. The Contractor shall seek to strike a balance between long-term sales or marketing contracts or foreign exchange and commodity hedging contracts comparable to policies followed by independent producers in the international mining industry.

The Contractor shall likewise seek a balanced distribution among consumers. Insofar as sales to Contractor's affiliate(s) are concerned, prices shall be at arm's length standard, and competing offers for large scale and long-term contracts shall be procured. Before any sale and/or shipment of mineral product is made, existing and future marketing contract(s)/sales agreement(s) shall be submitted to the Director, copy furnished the Regional Director concerned, for registration. At the same time, the Contractor shall regularly inform the Director in writing of any revisions, changes or additions in said contract(s)/agreement(s).

The Contractor shall reflect in its Monthly/Quarterly Report on Production, Sales and Inventory of Minerals, as well as in the Integrated Annual Report, the corresponding registration number(s) of the marketing contract(s)/agreement(s) governing the export or sale of minerals.

6.6. Associated Minerals - If minerals other than ---------- are discovered in commercial quantities in the Contract Area, the value thereof shall be added to the value of the principal mineral in computing the Government share.

ENVIRONMENTAL PROTECTION AND MINE SAFETY AND HEALTH

7.1. The Contractor shall manage its Mining Operations in a technically, financially, socially, culturally and environmentally responsible manner to achieve the sustainable development objectives and responsibilities as provided for under the implementing rules and regulations of the Act.

7.2. The Contractor shall ensure that the standards of environmental protection are met in the course of the Mining Operations. To the extent possible, control of pollution and the transformation of the mined-out areas or materials into economically and socially productive forms must be done simultaneously with mining.

7.3. An Environmental Compliance Certificate (ECC) shall be secured first by the Contractor prior to the conduct of any development works, construction of production facilities and/or mine production activities in the Contract Area.

7.4. The Contractor shall submit within thirty (30) Calendar days after the issuance and receipt of the ECC, an Environmental Protection and Enhancement Program (EPEP) using MGB Form No. 16-2 covering all areas to be affected by development, utilization and processing activities under this Agreement. The Contractor shall allocate for its initial environment-related capital expenditures approximately ten percent (10%) of the total project cost or in such amount depending on the environmental/geological condition, nature and scale of operations and technology to be employed in the Contract Area.

7.5. The Contractor shall submit, within thirty (30) days prior to the beginning of every calendar year, an Annual Environmental Protection and Enhancement Program (AEPEP), using MGB Form 16-3, which shall be based on the approved EPEP. The AEPEP shall be implemented during the year for which it was submitted. To implement its AEPEP, the Contractor shall allocate annually three to five percent (3%-5%) of its direct mining and milling costs depending on the environmental/geologic condition, nature and scale of operations and technology employed in the Contract Area.

7.6. The Contractor shall establish a Contingent Liability and Rehabilitation Fund (CLRF) which shall be in the form of the Mine Rehabilitation Fund (MRF) and the Mine Waste and Tailings Fee (MWTF).

The MRF shall be based on the financial requirements of the approved EPEP as a reasonable environmental deposit to ensure satisfactory compliance with the commitments/strategies of the EPEP/AEPEP and availability of funds for the performance of the EPEP/AEPEP during the specific project phase. The MRF shall be deposited as Trust Fund in a government depository bank and shall be used for physical and social rehabilitation of areas affected by mining activities and for research on the social, technical and preventive aspects of rehabilitation.

be deposited in a government depository bank for payment of compensation for damages caused by the Mining Operations.

7.7. The Contractor shall set up mitigating measures such as mine waste and mill tailings disposal system, mine rehabilitation or plan, water quality monitoring, etc. to minimize land degradation, air and water pollution, acid rock drainage and changes in hydrogeology.

7.8. The Contractor shall set up an Environmental and Safety Office at its minesite manned by qualified personnel to plan, implement and monitor its approved EPEP.

7.9. The Contractor shall be responsible in the monitoring of environmental, safety and health conditions in the Contract Area and shall strictly comply with all the rules and regulations embodied under DAO No. 2000-98, otherwise known as the "Mine Safety and Health Standards."

7.10. The Contractor shall be responsible for the submission of a final mine rehabilitation and/or decommissioning plans, including its financial requirements and incorporating the details and particulars set forth in the implementing rules and regulations of the Act.

SECTION VIII

RIGHTS AND OBLIGATIONS OF THE PARTIES

8.1. Obligations of the Contractor:

a. To exclusively conduct sustainable Mining Operations within the Contract Area in accordance with the provisions of the Act and its implementing rules and regulations;

b. To construct and operate any facilities specified under the Mineral Agreement or approved Work Program;

c. To determine the exploration, mining and treatment process to be utilized in the Mining Operations;

d. To extract, remove, use and dispose of any tailings as authorized by an approved Work Program;

e. To secure all permits necessary or desirable for the purpose of Mining Operations;

f. To keep accurate technical records about the Mining Operations, as well as financial and marketing accounts, and make them available to Government representatives authorized by the Director for the purpose of assessing the performance and compliance of the Contractor with the terms of this Agreement. Authorized representatives of other

g. To furnish the Bureau all the data and information gathered from the Contract Area and that all the books of accounts and records shall be open for inspection;

h. To allow access to Government during reasonable hours in inspecting the Contract Area and examining pertinent records for purposes of monitoring compliance with the terms of this Agreement;

i. To hold the Government free and harmless from all claims and accounts of all kinds, as well as demands and actions arising out of the accidents or injuries to persons or properties caused by Mining Operations of the Contractor and indemnify the Government for any expenses or costs incurred by the Government by reason of any such claims, accounts, demands or actions;

j. In the development of the community:

    j.1. To recognize and respect the rights, customs and traditions of indigenous cultural communities over their ancestral lands and to allocate royalty payment of not less than one percent (1%) of the value of the gross output of minerals sold;

    j.2. To coordinate with proper authorities in the development of the mining community and for those living in the host and neighboring communities through social infrastructure, livelihood programs, education, water, electricity and medical services. Where traditional self-sustaining income and the community activities are identified to be present, the Contractor shall assist in the preservation and/or enhancement of such activities;

    j.3. To allot annually a minimum of one percent (1%) of the direct mining and milling costs necessary to implement the activities undertaken in the development of the host and neighboring communities. Expenses for community development may be charged against the royalty payment of at least one percent (1%) of the gross output intended for the concerned indigenous cultural community;

    j.4. To give preference to Filipino citizens who have established domicile in the neighboring communities, in the hiring of personnel for its mining operations. If necessary skills and expertise are currently not available, the Contractor must immediately prepare and undertake a training and recruitment program at its expense; and

    j.5. To incorporate in the Mining Project Feasibility Study the planned expenditures necessary to implement (j.1) to (j.3) of this Section;

k. In the development of Mining Technology and Geosciences:

that are appropriate in scale and in format and substance which are consistent with the internationally accepted standards and practices. Such maps shall be made available to the scientific community in the most convenient and cost effective forms, subject to the condition that the Contractor may delay release of said information for a reasonable period of time which shall not exceed three (3) years;

k.2. To systematically keep the data generated from the Contract/ Mining Area such as cores, assays and other related information, including economic and financial data and make them accessible to students, researchers and other persons responsible for developing mining, geoscience and processing technology subject to the condition that the Contractor may delay release of data to the science and technology community within a reasonable period of time which shall not exceed three (3) years;

k.3. To transfer to the Government or local mining company the appropriate technology it may adapt in the exploration, development and commercial utilization of the minerals in the Contract Area;

k.4. To allocate research and development budget for the advancement of mining technology and geosciences in coordination with the Bureau, research institutions, academe, etc.; and

k.5. To replicate data, maps and reports cited in (k.1) and (k.2) and furnish the Bureau for archiving and systematic safekeeping which shall be made available to the science and technology community for conducting research and undertaking other activities which contribute to the development of mining, geoscience and processing technology and the corresponding national pool of manpower talents: Provided, however, that the release of data, maps and the like shall be similarly constrained in accordance with (k.1) and (k.2) above;

l. To incorporate in the Mining Project Feasibility Study the planned expenditures necessary to implement all the plans and programs set forth in this Agreement; and

m. To pay all other taxes and fees mandated by existing laws, rules and regulations.

8.2. Rights of the Contractor:

a. To conduct Mining Operations within the confines of its Contract/Mining Area in accordance with the terms and conditions

b. Of possession of the Contract Area, with full right of ingress and egress and the right to occupy the same, subject to surface and easement rights;

c. To use and have access to all declassified geological, geophysical, drilling, production and other data relevant to the mining operations;

d. To sell, assign, transfer, convey or otherwise dispose of all its rights, interests and obligations under the Agreement subject to the approval of the Government;

e. To employ or bring into the Philippines foreign technical and specialized personnel, including the immediate members of their families as may be required in the operations of the Contractor, subject to applicable laws and regulations: Provided, That if the employment connection of such foreign persons with the Contractor ceases, the applicable laws and regulations on immigration shall apply to them. Every time foreign technologies are utilized and where alien executives are employed, an effective program of training understudies shall be undertaken. The alien employment shall be limited to technologies requiring highly specialized training and experience subject to the required approval under existing laws, rules and regulations;

f. To enjoy easement rights and use of timber, water and other natural resources in the Contract Area subject to pertinent laws, rules and regulations and the rights of third parties;

g. Of repatriation of capital and remittance of profits, dividends and interest on loans, subject to existing laws and Bangko Sentral ng Pilipinas rules and regulations; and

h. To import when necessary all equipment, spare parts and raw materials required in the operations in accordance with existing laws and regulations.

8.3. Obligations of the Government:

a. To ensure that the Contractor has the Government's full cooperation in the exercise of the rights granted to it under this Agreement;

b. To use its best efforts to ensure the timely issuance of necessary permits and similar authorizing documents for use of the surface of the Contract Area; and

c. To cooperate with the Contractor in its efforts to obtain financing contemplated herein from banks or other financial institutions: Provided, That such financing arrangements will in no event reduce the Contractor's obligation on Government rights hereunder.

SECTION IX

9.1. The Contractor shall acquire for the Mining Operations only such assets that are reasonably estimated to be required in carrying out such Mining Operations.

9.2. All materials, equipment, plant and other installations of a movable nature erected or placed on the Contract Area by the Contractor shall remain the property of the Contractor. The Contractor shall have the right to remove and re-export such materials and equipment, plant and other installations from the Philippines, subject to existing rules and regulations. In case of cessation of Mining Operations on public lands occasioned by its voluntary abandonment or withdrawal, the Contractor shall have a period of one (1) year from the time of cessation within which to remove its improvements; otherwise, all social infrastructures and facilities shall be turned over or donated tax free to the proper government authorities, national or local, to ensure that said infrastructures and facilities are continuously maintained and utilized by the host and neighboring communities.

SECTION X

EMPLOYMENT AND TRAINING OF PHILIPPINE PERSONNEL

10.1. The Contractor agrees to employ, to the extent possible, qualified Filipino personnel in all types of mining operations for which they are qualified; and after Commercial Production commences shall, in consultation and with consent of the Government, prepare and undertake an extensive training programme suitable to Filipino nationals in all levels of employment. The objective of said programme is to reach within the timetable set forth below the following targets of "Filipinization:"

	Unskilled (%)	Skilled (%)	Clerical (%)	Professional (%)	Management (%)
Year 1	----	-----	-----	-----	-----
Year 3	----	-----	-----	-----	-----
Year 5	----	-----	-----	-----	-----
Year 7	----	-----	-----	-----	-----
Year 10	----	-----	-----	-----	-----

10.2. Cost and expenses of training such Filipino personnel and the Contractor's own employees shall be included in the Operating Expenses.

10.3. The Contractor shall not discriminate on the basis of gender and shall respect the right of women workers to participate in policy and decision-making processes affecting their rights and benefits.

SECTION XI

faith and shall exhaust all available remedies to settle any and all disputes or disagreements arising out of or relating to the validity, interpretations, enforceability, or performance of this Agreement before resorting to arbitration as provided for in Section 11.2. below.

11.2. Any disagreement or dispute which can not be settled amicably within a period of one (1) year from the time the issue is raised by a Party shall be settled by a tribunal of three (3) arbitrators. This tribunal shall be constituted as follows: one to be appointed by the Contractor and the other to be appointed by the Secretary. The first two appointed arbitrators shall consider names of qualified persons until agreement on a mutually acceptable Chairman of the tribunal is selected. Such arbitration shall be initiated and conducted pursuant to Republic Act No. 876, otherwise known as the "Arbitration Act."

In any event, the arbitration shall be conducted applying the substantive laws of the Republic of the Philippines.

11.3. Each party shall pay fifty percent (50%) of the fees and expenses of the Arbitrators and the costs of arbitration. Each party shall pay its own costs and attorney's fee.

SECTION XII

SUSPENSION OR TERMINATION OF CONTRACT, TAX INCENTIVES AND CREDITS

12.1. This Agreement may be suspended for failure of the Contractor: (a) to comply with any provision or requirement of the Act and/or its implementing rules and regulations; (b) to pay on time the complete taxes, fees and/or other charges demandable and due the Government.

12.2. This Agreement terminates or may be terminated for the following causes: (a) expiration of its term, whether original or renewal; (b) withdrawal from the Agreement by the Contractor; (c) violation by the Contractor of the Agreement's terms and conditions; (d) failure to pay taxes, fees/or charges or financial obligations for two (2) consecutive years; (e) false statement or omission of facts by the Contractor; and (f) any other cause or reason provided under the Act and its implementing rules and regulations, or any other relevant laws and regulations.

12.3. All statements made in this Agreement shall be considered as conditions and essential parts hereof, and any falsehood in said statements or omission of

12.4. The Contractor may, by giving due notice at any time during the term of this Agreement, apply for its cancellation due to causes which, in the opinion of the Contractor, render continued mining operation no longer feasible or viable. In this case, the Secretary shall decide on the application within thirty (30) days from notice: Provided, That the Contractor has met all the financial, fiscal and legal obligations.

12.5. No delay or omissions or course of dealing by the Government shall impair any of its rights under this Agreement, except in the case of a written waiver. The Government's right to seek recourse and relief by all other means shall not be construed as a waiver of any succeeding or other default unless the contrary intention is reduced in writing and signed by the party authorized to exercise the waiver.

12.6. In case of termination, the Contractor shall pay all the fees and other liabilities due up to the end of the year in which the termination becomes effective. The Contractor shall immediately carry out the restoration of the Contract Area in accordance with good mining industry practice.

12.7. The withdrawal by the Contractor from the Mineral Agreement shall not release it from any and all financial, environmental, legal and fiscal obligations under this Agreement.

12.8. The following acts or omission, *inter alia* shall constitute breach of contract, upon which the Government may exercise its right to terminate the Agreement:

a. Failure of the Contractor without valid reason to commence Commercial Production within the period prescribed; and/or

b. Failure of the Contractor to conduct mining operations and other activities in accordance with the approved Work Programs and/or any modification thereof as approved by the Director.

12.9. The Government may suspend and cancel tax incentives and credits if the Contractor fails to abide by the terms and conditions of said incentives and credits.

SECTION XIII

OTHER PROVISIONS

13.1. Any terms and conditions resulting from repeal or amendment of any existing laws or regulation or from the enactment of a law, regulation or administrative order shall be considered a part of this Agreement.

13.2. Notice

All notices, demands and other communications required or permitted hereunder shall be made in writing, telex or telecopy and shall be deemed to

as follows:

If to the Government:

THE SECRETARY
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
DENR Building, Visayas Avenue
Diliman, Quezon City

If to the Contractor:

THE PRESIDENT
----------.

Either party may substitute or change such address on notice thereof to the other party.

13.3. Governing Law

This Agreement and the relation between the parties hereto shall be governed by and construed in accordance with the laws of the Republic of the Philippines. The Contractor hereby agrees and obliges itself to comply with the provisions of the Act, its implementing rules and regulations and other relevant laws and regulations.

13.4. Suspension of Obligation

a. Any failure or delay on the part of any party in the performance of its obligation or duties hereunder shall be excused to the extent attributable to *Force Majeure* as defined in the Act: Provided, That the suspension of Mining Operations due to *Force Majeure* causes shall be subject to approval by the Director.

b. If Mining Operations are delayed, curtailed or prevented by such *Force Majeure* causes, then the time for enjoying the rights and carrying out the obligations thereby affected, the term of this Agreement and all rights and obligations hereunder shall be extended for a period equal to the period involved.

c. The Party, whose ability to perform its obligations is affected by such *Force Majeure* causes, shall promptly give Notice to the other in writing of any such delay or failure of performance, the expected duration

the Contractor shall be subject to prior approval by the Director.

13.5. Amendments

This Agreement shall not be annulled, amended or modified in any respect except by mutual consent in writing of the herein parties.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement, as of the day and year first above written

THE REPUBLIC OF THE PHILIPPINES

BY:

ANGELO T. REYES
Secretary
Department of Environment and Natural Resources

----------COMPANY**----**
TIN: _____

BY:

_____
President

SIGNED IN THE PRESENCE OF:

_____ _____
(Signature over Printed Name) (Signature over Printed Name)

ACKNOWLEDGMENT

Republic of the Philippines)
Quezon City) s s

Before me, a Notary Public for and in the City of Quezon, personally appeared **ANGELO T. REYES**, with Community Tax Certificate No. _____ issued on _____ at _____, in his capacity as Secretary of the Department of Environment and Natural Resources, and _____, with Community Tax Certificate No. _____ issued on _____ at _____, in his/her capacity as President, of _____, both known to me and to me known to be the same persons who executed the foregoing instrument consisting of twenty one (21) pages, including this acknowledgment page, and acknowledged to me that the same is their voluntary acts and deeds.

IN WITNESS WHEREOF, I have hereunto set my hand and affix my notarial seal, this _____ day of _____.

_____
Notary Public

Doc. No. _____
Page No. _____
Book No. _____
Series of _____

Republic of the Philippines
DEPARTMENT OF ENERGY
Taguig City
Metro Manila

SERVICE CONTRACT

This SERVICE CONTRACT (the "Contract") is made and entered into this _____ day of _____ 20__at Taguig City, Metro Manila, Philippines, by and among:

THE GOVERNMENT OF THE REPUBLIC OF THE PHILIPPINES, hereinafter referred to as the "Government", acting through the DEPARTMENT OF ENERGY, with principal office at Energy Center, Merritt Road, Fort Bonifacio, Taguig City, Metro Manila, in this act represented by the Secretary**,** **NAME OF SECRETARY**, hereinafter referred to as the "DEPARTMENT";

CONTRACTOR.(OPERATOR), a corporation organized and existing under and by virtue of the laws of PLACE COMPANY WAS REGISTERED, with COMPANY ADDRESS, in this act represented by its Company Representative / Position, **NAME OF PERSON**., hereinafter referred to as **SHORTENED NAME OF COMPANY**;

-and-

CONTRACTOR (PARTNER IF APPLICABLE)., a corporation organized and existing under and by virtue of the laws PLACE COMPANY WAS REGISTERED, COMPANY ADDRESS, in this act represented by its Company Representative / Position, **NAME OF PERSON**, hereinafter referred to as **SHORTENED NAME OF COMPANY.**

CONTRACTOR (Operator) and **CONTRACTOR (Partner/s)** are hereinafter jointly referred to as the "CONTRACTOR".

In the implementation of this Contract, the Government shall act through and be represented by the DEPARTMENT. The DEPARTMENT and the CONTRACTOR are hereinafter referred to individually as "Party", and collectively as "Parties".

W I T N E S S E T H; That:

WHEREAS, all Petroleum, Crude Oil, Crude, Natural Gas and/or Casinghead Petroleum Spirit of the Philippines belong to the State and their disposition, exploration, development, exploitation and utilization is under the full control and supervision of the DEPARTMENT under Presidential Decree No. 87, as amended, otherwise known as the Oil Exploration and Development Act of 1972 (the "Act"), Republic Act 7638 otherwise known as the Department of Energy Act of 1992, and Section 2, Article XII of the 1987 Constitution;
WHEREAS, the Act declares it to be the policy of the State to hasten the discovery and production of indigenous Petroleum through the utilization of Government and/or private resources;

WHEREAS, the CONTRACTOR desires and agrees to provide funds, and apply its appropriate and advanced technology and expertise to cooperate with the DEPARTMENT for the exploration, development and exploitation of Petroleum resources within the Contract Area and agrees to be subject to the laws and decrees of the Government and other rules and regulations of the DEPARTMENT in the implementation of the Contract;

NOW, THEREFORE, in view of the foregoing premises, the DEPARTMENT and CONTRACTOR hereby stipulate and agree, as follows:

SECTION I

SCOPE

1.01 The CONTRACTOR shall be responsible to the DEPARTMENT for the execution of the Petroleum Operations in accordance with the provisions of this Contract, and is hereby appointed and constituted the exclusive party to conduct the Petroleum Operations on behalf of the Government. The DEPARTMENT shall have the right to require performance of any or all obligations of the CONTRACTOR under this Contract against any or all of the companies comprising the CONTRACTOR.

1.02 This Contract is entered into pursuant to Section 7 of the Act with all necessary technology and financing as well as the required services to be furnished by the CONTRACTOR in accordance with the provisions herein contained. The CONTRACTOR shall undertake and execute the Petroleum Operations contemplated herein under full control, management and supervision of the DEPARTMENT.

1.03 The CONTRACTOR shall assume all exploration risks such that if no Petroleum in Commercial Quantity is discovered and produced, it will not be entitled to reimbursement of expenses incurred in connection with this Contract.

1.04 During the term of this Contract, the total production achieved in the conduct of the Petroleum Operations shall be accounted for between the Parties in accordance with Section X hereof.

SECTION II

DEFINITIONS

In this Contract, the following words and terms defined in Section 3 of the Act shall, unless otherwise specified therein, have meaning in accordance with the following definitions:

2.01 **Act** – refers to Presidential Decree No. 87, as amended.

2.02 **Accounting Procedure** – refers to the set of procedures, guidelines and arrangement between the Parties to govern the recording and proper entry of expenses, costs and income, attached as Annex "B" to this Contract.

2.03 **Affiliate** - means: (a) a company in which any one of the companies comprising the CONTRACTOR holds directly or indirectly at least fifty percent (50%) of its outstanding shares entitled to vote; or, (b) a company which holds directly or indirectly at least fifty percent (50%) of the outstanding shares entitled to vote of one of the companies comprising the CONTRACTOR; or, (c) a company in which at least fifty percent (50%) of its shares outstanding and entitled to vote are owned by a company which holds directly or indirectly at least fifty percent (50%) of the shares outstanding and entitled to vote in one of the companies comprising the CONTRACTOR.

2.04 **Annual Gross Production of Crude Oil** – means the total amount of Crude Oil produced from each Oil Field and/or Gas Field within the Contract Area considered separately in each Calendar Year, less the amount of Crude Oil used for Petroleum Operations and the amount of losses, which is saved and measured by a device jointly approved before the Date of Commencement of Commercial Production at the Delivery Point.

2.05 **Annual Gross Production of Natural Gas** – means the total amount of Natural Gas produced from each Oil Field and/or Gas Field within the Contract Area considered separately in each Calendar Year, less the amount of Natural Gas used for Petroleum Operations and the amount of losses, which is saved and measured by a device jointly approved before the Date of Commencement of Commercial Production at the Delivery Point.

2.06 **Appraisal Well** – means a well drilled for the purpose of evaluating the commerciality of a geological trap in which Petroleum has been discovered.

2.07 **Appraisal Work Program** – refers to the Work Program and Budget developed by the CONTRACTOR and approved by the DEPARTMENT to determine the commerciality of a Petroleum discovery.

2.08 **Associated Gas** – means all gaseous hydrocarbons produced in association with Crude Oil from oil reservoirs, including residue gas remaining after the extraction of liquid hydrocarbons therefrom.

2.09 **Barrel** - means 42 U.S. gallons (159 liters) or 9702 cubic inches (0.159 cubic meters) at a temperature of 60 degrees Fahrenheit (60^{o}F) or 15.56 degrees Centigrade.

2.10 **Calendar Quarter** – means a period of three (3) consecutive Gregorian months under the Gregorian calendar beginning on the first (1st) day of January, the first (1st) day of April, the first (1st) day of July, or the first (1st) day of October.

2.11 **Calendar Year** - means a period of twelve (12) consecutive months commencing with January 1 and ending on December 31 of the same year.

2.12 **Casinghead Petroleum Spirit** - means any hydrocarbon, including condensate, existing in liquid form at a temperature of sixty degrees Fahrenheit (60^{o}F) and at an atmospheric pressure of 14.65 PSIA, which is obtained from Natural Gas at the well head or by separation or by any chemical or physical process or ethane, propane, and butane produced by gas processing.

2.13 **Contract** - means this Service Contract.

2.14 **Contract Area** - means, at any time, the area within the territory of the Philippines, which is the subject of this Contract. The Contract Area is outlined and more particularly described in Annex "A" attached hereto.

2.15 **CONTRACTOR** – means the Contractor specified in the Recital of Parties hereto, including assignee(s) in accordance with Section XXIV hereof.

2.16 **Contract Year** - means a period of twelve (12) consecutive months counted from the Effective Date of this Contract and, thereafter, from each anniversary of such Effective Date.

2.17 **Crude Oil** - means oil in its natural state before the same has been refined or otherwise treated. It does not include oil produced through destructive distillation of coal, bituminous shales, or other stratified deposits, either in its natural state or after the extraction of water and sand or other foreign substances therefrom.

2.18 **Crude Oil Exported** – means not only Crude Oil exported as such, but also indigenous Crude Oil refined in the Philippines for export.

2.19 **Date of Commencement of Commercial Production** – means the date of commencement of production of Crude Oil and/or Natural Gas from any Oil Field and/or Gas Field within the Contract Area determined and announced by the DEPARTMENT as Oil Field and/or Gas Field containing Petroleum in Commercial Quantity in accordance with the provisions in Section IX hereof, after completion of the Development Operations as provided in the Overall Development Program for the said Oil Field and/or Gas Field.

2.20 **Deepwater Area -** refers to an area where water depths are in excess of two hundred (200) meters.

2.21 **Deepwater Contract** - refers to a service contract in which at least eighty-five percent (85%) of the total contract area is in water depths beyond two hundred (200) meters.

2.22 **Deep Well** - refers to a well drilled to a subsea depth of at least 10,000 feet (3,048 meters)

2.23 **Delivery Point** – means the point at which Petroleum reaches the delivery facility as agreed upon by the CONTRACTOR and the buyer in the sales contract, a copy of which shall be provided to the DEPARTMENT**.**

2.24 **DEPARTMENT - m**eans the Department of Energy of the Government, or its successor.

2.25 **Development Area** – means a portion of the Contract Area covering an Oil Field and/or Gas Field, which has been designated for development and any potential contiguous extension areas to such field(s) within the Contract Area. The Development Area(s) shall be proposed by the CONTRACTOR, demarcated by the DEPARTMENT and delineated as such in the Overall Development Program approved by the DEPARTMENT. The Development Area shall automatically cease to be in force as of the date of approval of the Production Area.

2.26 **Development and Marketing Cost** – means cost incurred by the CONTRACTOR for Development and Marketing Operations.

2.27 **Development and Marketing Operations** – mean operations carried out for the realization of Petroleum production from the date of approval of the Overall Development Program for any Oil Field and/or Gas Field by the DEPARTMENT including design, construction, installation, drilling, and related research work as well as relevant activities, such as marketing of expected production, carried out before the Date of Commencement of Commercial Production for the realization of Petroleum production.

2.28 **Development Well** – means any well drilled in a Development Area or a Production Area after the date of approval of the Overall Development Program for the purpose of producing Petroleum, increasing production or accelerating extraction of Petroleum, including production wells, injection wells and dry holes unless such well is designated in the Overall Development Program as an Exploration Well.

2.29 **Effective Date** - means the date of execution of this Contract by the Parties.

2.30 **Expatriate Employee** – means an alien who is a permanent resident of a foreign country and is legally employed by the CONTRACTOR or Subcontractor for the Petroleum Operations within the scope of this Contract.

2.31 **Exploration Area** – means a portion of the Contract Area which has not been relinquished before the expiration of the Exploration Period and which is not included in a Development Area or a Production Area.

2.32 **Exploration Cost** – means cost incurred by the CONTRACTOR for Exploration Operations.

2.33 **Exploration Operations** – mean operations carried out for the purpose of discovering Petroleum-bearing traps by means of geological, geophysical, geochemical and other methods including exploratory well drilling; all the work undertaken to determine the commerciality of traps in which Petroleum has been discovered including Appraisal Well drilling and feasibility studies, formulation of the Overall Development Program; and activities related to all such operations, including any work done prior to approval of the Overall Development Program in an attempt to identify a market for Petroleum.

2.34 **Exploration Period** – means the seven (7) -year periods, or any extension thereof, referred to in Section 4.01 of this Contract during which the CONTRACTOR is allowed to perform exploration works in the Contract Area.

2.35 **Exploration Well** – means any Wildcat Well and/or Appraisal Well drilled within the Exploration Period, including dry hole(s) and discovery well(s).

2.36 **Filipino Participation Incentive Allowance or "FPIA"** - means:

(a) the sliding scale allowance from one and one-half percent (1.5%) to seven and one-half percent (7.5%) of the gross proceeds granted to the CONTRACTOR when the aggregate participation in the Contract by one or more Filipino citizens and/or Philippine Corporations is from fifteen percent (15%) to thirty percent (30%), in accordance with OEA Circular No. 87-12-003; or,

(b) the allowance of seven and one-half percent (7.5%) of the gross proceeds granted to CONTRACTOR when the aggregate participation in the Contract by one or more Filipino citizens and/or Philippine Corporations is at least fifteen percent (15%) in respect of a Deepwater Contract, in accordance with OEA Circular No. 92-10-05; or,

(c) the allowance of seven and one-half percent (7.5%) of the gross proceeds granted to the CONTRACTOR when the aggregate participation in the Contract by one or more Filipino citizens and/or Philippine Corporations is at least fifteen percent (15%) in respect of the drilling of a well by the CONTRACTOR in water depths beyond two hundred (200) meters, whether within or outside a Deepwater Area, in accordance with DOE Circular No. 94-01-01.

2.37 **Filipino Personnel** – means any citizen of the Republic of the Philippines employed by the CONTRACTOR and/or the Subcontractor(s), involved in Petroleum Operations under the Contract.

2.38 **Force Majeure** – refers to events or circumstances that cannot be foreseen or which, though foreseen, are inevitable, as provided in Section 26.01 (b) herein.

2.39 **Foreign Exchange** - means any currency other than the Philippine currency which is freely convertible into gold or currencies eligible to form part of the country's international reserves and is acceptable to the DEPARTMENT and the CONTRACTOR.

2.40 **Gas Field** - means an accumulation of gas within the Contract Area composed of one or several overlapping gas-bearing zones, within one (1) trap or within associated traps of the same independent geological structure including gas caps, which may or may not be complicated by faulting, and which has commercial value determined in accordance with the procedures stipulated in Section XIII hereof.

2.41 **Government** - means the Republic of the Philippines.

2.42 **GSEC** – means Geophysical Survey and Exploration Contract previously awarded by the DEPARTMENT in the Contract Area being applied for.

2.43 **Gross Income** - means the gross proceeds from the sale, exchange or disposition of all Petroleum, Crude Oil, Natural Gas and/or Casinghead Petroleum Spirit produced under this Contract and sold or exchanged during the Calendar Year at Posted Price or Market Price, as the case may be, all as determined pursuant to Section X and all such other income which are incidental to or arising from any one or more of the Petroleum Operations of the CONTRACTOR.

2.44 **Market Price** - means the price which is or would be realized for Petroleum produced under this Contract if sold in a transaction between independent persons dealing at arm's length in a free market; *Provided*, however, that the Market Price for Natural Gas including condensate shall be determined in accordance with Section X and Section XIII hereof.

2.45 **Moratorium**–has meaning set forth in Section 4.03 of this Contract.

2.46 **Natural Gas** - means Non-Associated Gas and Associated Gas in their natural state including gas obtained from boreholes and wells and consisting primarily of hydrocarbons.

2.47 **Net Proceeds** - has the meaning set forth in Section 10.04 hereof.

2.48 **Non-Associated Gas** – means all gaseous hydrocarbons produced from gas reservoirs, including wet gas, dry gas and residue gas remaining after the extraction of liquid hydrocarbons from wet gas.

2.49 **Oil Field** – means an accumulation of oil within the Contract Area composed of one (1) or several overlapping oil-bearing zones, within one (1) trap or within associated traps of the same independent geological structure, which may or may not be complicated by faulting, and which has commercial value determined in accordance with the procedures stipulated in Section IX hereof.

2.50 **Oil Field and/or Gas Field Straddling a Boundary** – means any Oil Field and/or Gas Field extending beyond the Contract Area.

2.51 **Operating Cost** – means the cost incurred by the CONTRACTOR for the Production Operations.

2.52 **Operating Expenses –** mean the total expenditures incurred by CONTRACTOR both within and outside the Philippines in all Petroleum Operations performed pursuant to this Contract as determined in accordance with the Accounting Procedure attached hereto and made part thereof as Annex "B". These expenses shall include expenses incurred under GSEC, if any, which shall be limited to the share of the contractor on the particular area as validated by the DEPARTMENT, but are not necessarily limited to, the cost of seismic surveys, reprocessing and special processing of seismic data, geological and geophysical studies, drilling, equipping and completing wells, engineering studies, construction of well platforms and tank batteries, flowline systems and terminals, the cost of operating and maintaining all such facilities including general and administrative costs and expenses, home office overhead, in accordance with the Accounting Procedure (Annex "B"). Operating Expenses shall also include, but are not necessarily limited to, charges relating to lifting, transportation, storage, handling, and sale of Petroleum as specified in Section X, whether for export or domestic consumption, together with two-thirds (2/3) of interest and financing charges for development and production operations. However, the cost of transportation of petroleum by pipeline shall be subject to separate agreement referred to in Section 2.56 hereof. If the CONTRACTOR has any previous expenditures for Petroleum Operations over the Contract Area under previous Geophysical Survey and Exploration Contracts (GSECs) before the Effective Date of this Contract then the expenditures shall be included as Operating Expenses up to its participation in those GSECs and expenses account transferred by other previous contractors in those in GSECs, subject to validation by the DEPARTMENT.

2.53 **Overall Development Program** – means a plan prepared by the CONTRACTOR for the development of an Oil Field and/or Gas Field which has been reviewed and approved by the DEPARTMENT and such plans shall include, but shall not be limited to recoverable reserves, the Development Well pattern, master design, production profile, economic/feasibility analysis and time schedule of the Development and Marketing Operations. In addition, abandonment and termination plan shall be included and integrated herein, as specified in Section 7.01(h).

2.54 **Petroleum** - means any Crude Oil or mineral oil, Natural Gas or hydrocarbon gas, condensate, Casinghead Petroleum Spirit, bitumen, asphalt, mineral gas, and all other

similar or naturally associated substances with the exception of coal, peat, bituminous shale and/or other stratified mineral fuel deposits.

2.55 **Petroleum in Commercial Quantity** - means Petroleum in such quantities which will permit its being economically developed, either on its own or in combination with other existing and/or future discoveries of Petroleum, as determined by the CONTRACTOR and approved by the DEPARTMENT, in accordance with such policies or guidelines as may be issued, subject to Section 21, after taking into consideration the location of the Petroleum reserves, the depths and number of wells required to be drilled, the availability or potential availability of a market, and the transport and terminal facilities needed to exploit the Petroleum which has been discovered.

2.56 **Petroleum Operations** - mean searching for and obtaining Petroleum within the Philippines under this Contract, drilling and natural flow or suction or the like, and all other operations incidental thereto. It includes the transportation, storage, handling and sale (whether for export or domestic consumption) of Petroleum so obtained but does not include any: (1) transportation of Petroleum outside the Philippines; (2) processing or refining at a refinery; or (3) any transaction in the products so refined. It includes both transportation of Petroleum up to Delivery Point to the buyer or buyers thereof, and the facilities upstream of said Delivery Point for extraction of such Petroleum. In the event that the DEPARTMENT agrees to the participation of the CONTRACTOR in pipeline installation and operation to transport the Petroleum, then the Parties shall negotiate a separate agreement covering construction and operation of such pipeline. However, Petroleum Operations do not include pipeline gas distribution as a public utility under applicable law or, in the absence thereof, such guidelines or issuances of the DEPARTMENT.

2.57 **Philippine Corporation** - means a corporation organized under Philippine laws at least sixty percent (60%) of the voting capital of which is owned and held by Filipino citizens and/or other Philippine corporations.

2.58 **Philippine Income Tax** - refers to taxes imposed under the National Internal Revenue Code of the Philippines, as amended, upon taxable corporate income.

2.59 **Philippines** – means the Republic of the Philippines.

2.60 **Posted Price** - means the Free on Board (FOB) price established by the CONTRACTOR and the DEPARTMENT for each grade, specific gravity, and quality of Crude Oil offered for sale to buyers generally for export at the particular point of export, which price shall be based upon geographical location and the fair market export values for Crude Oil of comparable grade, specific gravity, quality and quantity.

2.61 **Production Area** - means that portion of the Contract Area where all reservoirs containing Petroleum in Commercial Quantity are delineated by the CONTRACTOR with the approval of the DEPARTMENT.

2.62 **Production Operations** – mean operations and all activities related thereto carried out for Petroleum production of an Oil Field and/or Gas Field from the Date of Commencement of Commercial Production, such as extraction, injection, stimulation, treatment, storage, transportation, and lifting, etc.

2.63 **Production Period** – means the twenty-five (25)-year period, or any adjustment thereof, referred to in Section 4.01 of this Contract during which the CONTRACTOR is allowed to perform production works or activities in the Production Area.

2.64 **Production Year** – means, in respect of each Oil Field and/or Gas Field, a period of twelve (12) consecutive Gregorian months under the Gregorian calendar beginning on the Date of Commencement of Commercial Production of such Field and thereafter from the anniversary thereof.

2.65 **Subcontractor(s)** – means an individual or entity which provides the CONTRACTOR with goods or services under a separate agreement by which the CONTRACTOR performs or causes to perform some of its activities and/or obligations under this Contract.

2.66 **Sub-Phase** - means the phase within the Exploration Period as determined in accordance with Section 4.01 and Section 6.02 herein.

2.67 **Taxable Net Income** - shall have the meaning set forth in Section XI hereof.

2.68 **Third Party** - means any individual or entity except the DEPARTMENT and the CONTRACTOR.

2.69 **United States Dollars (US$)** - mean bills or notes of legal tender in the United States of America

2.70 **Wildcat Well** – means a well drilled on any geological trap for the purpose of searching for Petroleum accumulations, including wells drilled for the purpose of obtaining geological and geophysical parameters.

2.71 **Work Program and Budget** – means all types of plans formulated for the performance of the Petroleum Operations, including plans for exploration, development, and production, and the corresponding budget for such activities. For these purposes, the Overall Development Program shall be the Work Program and Budget pertaining to such portions of the Contract Area under the Production Period.

SECTION III

EFFECTIVITY

This Contract shall come into effect on the Effective Date.

SECTION IV

TERM

4.01 The Exploration Period under this Contract shall be seven (7) years consisting of **word /(numerical value)** Sub-Phases, as set forth in Section 6.02, the duration of which depends on the proposed Work Program and Budget, commencing on the Effective Date. The Exploration Period may be extended for a maximum period of three (3) years provided that the CONTRACTOR:

(a) has not been in default in its exploration work obligations and other obligations; and,

(b) has provided a work obligation for the extension acceptable to the DEPARTMENT.

Unless Petroleum is discovered at the end of such extension period, the extended Exploration Period shall automatically terminate on the last day of the extension. If Petroleum is discovered by the end of the original or the extended Exploration Period, the CONTRACTOR shall be entitled to an additional extension, as necessary, of the Exploration for a period not exceeding one (1) year to determine if the Petroleum discovered is of commercial quantity subject to the DEPARTMENT's approval of a Work Program and Budget for the proper execution of the Appraisal Program submitted by the CONTRACTOR. This additional extension shall be deemed part of the initial twenty-five (25)-year period for Production Operations if the Contract Area is subsequently developed by the CONTRACTOR.

4.02 Where Petroleum in Commercial Quantity is discovered during the Exploration Period or any extension thereof, this Contract shall remain in force in respect of any Production Areas delineated pursuant to Section V hereof, during:

a) the balance of the Exploration Period, or any extension thereof, as the case may be, and

b) the Production Period which may be renewed for a series of five (5)-year periods but in no case shall such renewal exceed a total of fifteen (15) years under such terms and conditions as may be agreed upon by the Parties at the time of renewal. Provided that:

(i) the term of this Contract shall in no case exceed fifty (50) years from the Effective Date inclusive of the Moratorium or any extension thereof, if any, and

(ii) if, during the Production Period, the CONTRACTOR fails to continue production of Petroleum for more than one (1) year without the prior approval of the DEPARTMENT, then the DEPARTMENT may unilaterally terminate this Contract.

4.03 If the CONTRACTOR discovers Petroleum under this Contract in sufficient quantity that could be normally produced except that, due to inadequate technology, the capability to produce the Petroleum in Commercial Quantity does not yet exist, the CONTRACTOR shall notify the DEPARTMENT and the Parties will jointly review the findings of the CONTRACTOR. Upon mutual satisfaction that technological means to extract Petroleum in Commercial Quantity does not yet exist, then the corresponding work and expenditure obligations under this Contract shall be suspended for a period not exceeding three (3) years (the "Moratorium"), provided that the CONTRACTOR, subject to the approval of the DEPARTMENT, shall delineate the Oil Field and/or Gas Field that will be put under Moratorium and elect to either relinquish or continue the Work Program and Budget over the rest of the Contract Area, subject to Section V hereof. The decision as to whether a Moratorium is justified shall be based, among others, on projects and operations found elsewhere in the world at comparable depths and conditions to those encountered by the CONTRACTOR under this Contract. Any other conditions not expressly provided herein, as basis for Moratorium shall be subject to the approval of the DEPARTMENT.

4.04 During the Moratorium, the CONTRACTOR shall actively pursue the necessary research or activities by itself or in joint industry studies, to address reason for the Moratorium. The CONTRACTOR shall semi-annually report to the DEPARTMENT its progress in such research or activities.. If the DEPARTMENT determines that the reason for the Moratorium has been sufficiently resolved , the CONTRACTOR shall elect either to:

(a) continue with its obligations under this Contract effective on the first day following the formal notice lifting the Moratorium; or

(b) relinquish the said Contract Area without further commitment or obligation.

SECTION V

EXCLUSION OF AREAS

5.01 On or before the end of the Second_(2nd) Sub-Phase, the CONTRACTOR shall surrender at least twenty-five percent (25%) of the initial Contract Area.

5.02 On or before the end of the Third (3rd) Sub-Phase, the CONTRACTOR shall surrender an additional area equal to at least twenty-five percent (25%) of the initial Contract Area.

5.03 In the event that on or before the end of any Sub-Phase during the Exploration Period, the CONTRACTOR has delineated any Production Area, the extent of such Production Area shall be deducted from the initial Contract Area for the purpose of determining the size of such area that must be surrendered pursuant to Sections 5.01 and 5.02 above.

5.04 If Petroleum in Commercial Quantity is discovered during any Sub-Phase of the Exploration Period or any extension thereof, the CONTRACTOR may retain after the Exploration Period twelve and one-half percent (12 ½%) of the initial Contract Area for further exploration and development, in addition to the delineated Production Areas; *Provided*, that the CONTRACTOR shall prepare and submit the Work Program and Budget in accordance with Section 8.01 for the area to be retained subject to the approval of the DEPARTMENT; *Provided further*, that the CONTRACTOR shall pay after the Exploration Period as annual rentals to the DEPARTMENT on such twelve and one-half percent (12 ½%) retained area of One Hundred Pesos (PhP100.00) per hectare or fraction thereof; and, *Provided finally*, that such annual rentals shall be offset by the amount spent by the CONTRACTOR for exploration on such retained area during the Contract Year. Failure of the CONTRACTOR to implement the Work Program as approved by the DEPARTMENT in any Contract Year will cause the automatic surrender of the retained area to the DEPARTMENT.

5.05 Within thirty (30) days prior to the date of each relinquishment, the CONTRACTOR shall submit to the DEPARTMENT a written report on its completed Exploration Operations on the areas to be relinquished, including a map showing the areas to be relinquished with the coordinates of the connecting points of the boundary lines.

5.06 The CONTRACTOR shall have the right to submit written notice to the DEPARTMENT to surrender or abandon the entire Contract Area prior to the end of any Contract Year or exploration Sub-Phase and be relieved of any work commitment or expenditure amount related to future Contract Years or exploration Sub-Phases; *Provided*, that if the CONTRACTOR surrenders or abandons the entire Contract Area prior to satisfying its minimum work and expenditure commitments for any of the Contract Year or exploration Sub-Phase, it shall pay the DEPARTMENT the amount it should have spent, but did not, for exploration work during the pertinent unfinished Contract Year or Sub-Phase as specified under Section VI. The performance guarantee posted by the CONTRACTOR, in accordance with Section 7.01(g) of this Contract, shall be liable for any such deficiency.

5.07 The CONTRACTOR shall have the right, within thirty (30) days prior to the end of each Sub-Phase, to surrender or abandon any portion of the Contract Area. Any portion surrendered shall be credited against that portion of the Contract Area which the CONTRACTOR is next required to surrender under the provisions of Sections 5.01 and 5.02 hereof.

5.08 With respect to any surrender of area pursuant to this Section V, the CONTRACTOR shall advise the DEPARTMENT of the portion to be surrendered at least thirty (30) days in advance of the date of surrender. The areas being surrendered shall each be of sufficient size and convenient shape by themselves or in conjunction with areas outside the Contract Area to enable Petroleum Operations to be conducted thereon.

SECTION VI

MINIMUM WORK COMMITMENT AND MINIMUM EXPECTED EXPLORATION EXPENDITURES

6.01 The CONTRACTOR shall begin to perform the Exploration Operations within six (6) months from the Effective Date of the Contract.

6.02 The CONTRACTOR shall fulfill the minimum exploration work commitment for each Sub-Phase of the Exploration Period in accordance with the following provisions:

(a) During the 1st Sub-Phase of the Exploration Period covering Contract Year (NUMBER) , the CONTRACTOR shall conduct work program for the 1st Sub-Phase, with an expected equivalent total minimum expenditure of Amount in Words United States Dollars(US$ Amount in Numbers.00).

(b) During the 2nd Sub-Phase of the Exploration Period covering (Number of Contract Year or Months), the CONTRACTOR shall (work program for 2nd Sub-Phase), with an expected equivalent total minimum expenditure of (Amount of Expenditures for the Work Program) United States Dollars (US$ Amount in Numbers).

(c) During the 3rd Sub-Phase of the Exploration Period covering Contract (Number of Contract Year or Months), the CONTRACTOR shall (work program for 3rd Sub-Phase), with an expected equivalent minimum expenditure of (Amount in Words of the Work Program) United States Dollars (US$ Amount in Numbers).

(d) 4th or additional Sub-Phase if applicable stating the period to be covered, work program to be committed and amount / value in US$ in words and numbers

(e) If the CONTRACTOR is able to drill one (1) Deep Well, then such Deep Well drilling shall be considered as equivalent to drilling two (2) Exploration Wells committed under this Contract.

6.03 At least thirty (30) calendar days before the end of each Sub-Phase of the Exploration Period, the CONTRACTOR, based on the following options in accordance with the provisions of this Contract shall notify in writing the DEPARTMENT either to:

(a) enter the next Sub-Phase and continue exploration upon prior approval by the DEPARTMENT; or

(b) conduct only an Appraisal Work Program in the Petroleum discoveries awaiting appraisal based on procedures under Section IX of the Contract, and/or Development and Marketing Operations as approved by the DEPARTMENT, provided that the minimum obligations during the current

exploration Sub-Phase have been fulfilled; and the areas under Section V hereof have been relinquished; or

(c) terminate the Contract.

6.04 If the CONTRACTOR fails to comply with the work obligations during any Sub-Phase provided for in this Contract, it shall pay to the DEPARTMENT the amount it should have spent but did not in direct execution of its work obligations. If the CONTRACTOR elects to terminate the Contract before the end of any Sub-Phase during the Exploration Period and there are unfulfilled work obligations in the Sub-Phase in question, the CONTRACTOR shall pay the value of the unfulfilled balance of the minimum exploration work commitment for such Sub-Phase in US$. However, if the minimum exploration work commitment for any Sub-Phase during the Exploration Period is fulfilled while its expected corresponding minimum exploration expenditures are not fulfilled, the unspent part shall be deemed as a saving and shall not be paid to the DEPARTMENT.

6.05 Subject to the approval of the DEPARTMENT and provided that the work commitments in the Work Program and Budget for the preceding Sub-Phase have been fulfilled, the CONTRACTOR may commence to the next Sub-Phase during the Exploration Period earlier than the scheduled date. If the exploration work actually fulfilled by the CONTRACTOR exceeds the minimum exploration work commitment for the said Sub-Phase, the excess part may be credited, subject to the approval of the DEPARTMENT, against the minimum exploration work commitment for the next Sub-Phase(s).

SECTION VII

RIGHTS AND OBLIGATIONS OF THE CONTRACTOR

7.01 The CONTRACTOR shall have the following obligations:

(a) Perform all Petroleum Operations and provide all necessary services, technology, and financing in connection therewith; *Provided*, that no Foreign Exchange requirements of the Petroleum Operations shall be funded from the Philippine banking system unless otherwise allowed under applicable laws and regulations;

(b) Be subject to the provisions of applicable laws relating to labor, health, safety, indigenous people's rights, environment and specially protected areas and ecology;

(c) Provide insurance to adequately cover/answer for any oil spill which may cause pollution and/or damage to the environment, lives and/or property;

(d) Operate the Production Area in accordance with good international petroleum practices and pursuant to an efficient and economic program of operation, by using modern and scientific methods to enable maximum economic production of Petroleum once a Production Area has been established. The CONTRACTOR shall exert its best efforts to avoid hazards to life, health, and property, pollution of air, land, and waters;

(e) Allow examiners of the Bureau of Internal Revenue and other representatives authorized by the DEPARTMENT, at all reasonable times upon prior fifteen (15) days written notice, full access to accounts, books, and records relating to Petroleum Operations hereunder for tax and other fiscal purposes;

(f) Give priority in employment to qualified personnel (as determined by the CONTRACTOR) in the municipalities or provinces where the Petroleum Operations are located;

(g) Within sixty (60) days after the Effective Date of this Contract or upon implementation of the succeeding Sub-phases to post a bond or other guarantee of sufficient amount, but not less than the minimum expenditure commitment for that particular Contract Year, in favor of the DEPARTMENT and with surety or sureties satisfactory to the DEPARTMENT, conditioned upon the faithful performance by the CONTRACTOR of any or all of its exploration and development activities under this Contract. Upon the request of the CONTRACTOR, the amount of guarantee for each Contract Year may be subsequently reduced based on the CONTRACTOR's performance of its work and expenditure commitments;

(h) Include in the Overall Development Program, submitted to the DEPARTMENT for approval, a provision for abandonment and payment of abandonment costs. It shall provide that beginning on the Date of Commencement of Commercial Production the estimated abandonment and decommissioning cost of the Oil Fields and/or Gas Fields in the Contract Area shall be determined (with annual reviews and adjustments thereafter to be included in the annual Work Program and Budget) accrued and recovered annually as Operating Expenses over the productive life of the Oil Fields and/or Gas Fields. In this regard, the CONTRACTOR shall be responsible in the proper abandonment and rehabilitation of all sites affected by its Petroleum Operations. For this purpose, the CONTRACTOR shall establish and maintain a sinking fund in the form of a trust account with a reputable commercial bank in the Philippines in favor of the DEPARTMENT the amount of which shall be equivalent to the estimated abandonment and decommissioning cost within one (1) year after the Date of Commencement of Commercial Production. The CONTRACTOR shall then submit to the

DEPARTMENT a certification from the concerned bank that the account has been established for the benefit and purpose provided in this Section;

(i) Apply the appropriate and advanced technology and business experience in performing the Petroleum Operations reasonably, economically and efficiently in accordance with sound international petroleum industry practice;

(j) Prepare/submit the annual Work Program and Budget to the DEPARTMENT for review and approval;

(k) Be responsible for procurement of installations, equipment and supplies and enter into subcontracts related to the Petroleum Operations, in accordance with the approved Work Program and Budget;

(l) Maintain complete and accurate accounting records of all the costs and expenditures for the Petroleum Operations in accordance with the provisions of the Accounting Procedure (attached hereto as Annex "B") and to keep the accounting books secure and in good order;

(m) Make necessary preparation for regular meetings of Parties, and to submit in advance to the Parties necessary information related to the matters to be reviewed and approved by the Parties;

(n) Give preference to local companies/agencies in entering into subcontracts on projects or services which are required in the Petroleum Operations but are not carried out by the CONTRACTOR, provided that these companies/agencies are competitive/qualified and the services required are locally available;

(o) Inform all the Subcontractors which render services for the Petroleum Operations and all the Expatriate Employees of the operator and of Subcontractors who are engaged in the Petroleum Operations in the Philippines that they shall be subject to the laws, decrees of the Government, and other rules and regulations of the DEPARTMENT;

(p) Submit to the DEPARTMENT a quarterly report on its work accomplishment and actual expenditure relative to Section VI hereof covered by a transmittal letter duly signed by the responsible official of the CONTRACTOR. In addition, all technical reports should be signed by a duly licensed technical personnel of or engaged by the CONTRACTOR

(q) Handle the information, samples or reports in accordance with the following provisions:

(i) Provide the DEPARTMENT with various data and information in accordance with Section VIII and Section XIV hereof;

(ii) Furnish the DEPARTMENT in a timely manner with reports on safety, environmental protection and accidents related to the Petroleum Operations and with financial reports prepared in accordance with the provisions of the Accounting Procedure; and

(iii) Furnish the DEPARTMENT with the following:

(a) procurement plans for purchasing equipment and materials, inquiries, offers, orders and services, etc.

(b) manuals, technical specifications, design criteria, design documents (including design drawings), construction records and information, consumption statistics, equipment inventory, spare parts inventory, etc.;

(c) technical investigation and cost analysis reports; and

(d) other information relating to the Petroleum Operations acquired by the CONTRACTOR.

(r) Abide by the laws, decrees of the Government and other rules and regulations of the DEPARTMENT with respect to environmental protection and safety of the Petroleum Operations and shall endeavor in accordance with the international petroleum industry practice to:

(i) prevent damage and destruction to marine organisms and their living oceanic environments;

(ii) control blowouts promptly and prevent or avoid waste or loss of Petroleum discovered in or produced from the Contract Area;

(iii) prevent Petroleum from flowing into low pressure formations or damaging adjacent Petroleum-bearing formations;

(iv) prevent water from flowing into Petroleum-bearing formations through dry holes or other wells, except for the purpose of secondary recovery; and

(v) prevent damage to crops, buildings and other installations.

(s) Maintain detailed technical records and accounts of Petroleum Operations;

(t) Meet with the DEPARTMENT on a quarterly basis or as needed during the formulation of the CONTRACTOR's Overall Development Plan and all issues relative to the development;

(u) Conform to the Government regulations regarding, among others, safety, demarcation of the Contract Area, non-interference with the rights of other Petroleum, mineral, and natural resources operators;

(v) Install and maintain all meters and measuring equipment in good order and, upon proper notification from an inspection group, allow access to these as well as to the exploration and production sites to inspectors authorized by the DEPARTMENT;

(w) Be subject to Philippine Income Tax under the provisions of the National Internal Revenue Code and the Act, both as amended;

(x) After the Date of Commencement of Commercial Production in the Contract Area, supply, a portion of the domestic requirements of the Philippines on a *pro rata* basis from the CONTRACTOR's and the Government's shares in such production, which portion shall be offered for sale at Market Price and shall be determined as follows: in respect of each year, by multiplying the total quantity of Petroleum required for domestic consumption by the ratio of the total quantity of Petroleum produced from the Contract Area to the entire Philippine production of Petroleum. The CONTRACTOR, subject to the approval of the DEPARTMENT, which approval shall not be unreasonably withheld, shall be entitled to sell its portion of such Petroleum in the open market in case domestic purchasers of the Petroleum are not willing or otherwise unable to timely purchase the Petroleum or timely pay the Market Price therefore;

(y) CONTRACTOR, acting as reasonably prudent operator following sound oil and/or gas field practices prevalent in the international petroleum industry, shall at all times ensure rig availability in connection with the performance of its obligations hereunder;

(z) Secure the petroleum facilities including wells, platform, pipelines and all other equipment installed which are necessary for the Petroleum Operations. Costs and expenses for securing the petroleum facilities shall be included as Operating Expenses under Section X; and

(aa) Refrain from issuing press releases, media statements and interviews on any oil/gas discovery, estimated oil/gas reserves and any well drilling operations, tests, and/or results, unless otherwise approved or allowed by the DEPARTMENT. The DEPARTMENT shall have the exclusive right to make any such press releases or interviews on the mentioned activities/information.

7.02 The CONTRACTOR shall have the following rights:

(a) Exemption from all national taxes, except Philippine Income Tax, pursuant to Section 21.04 hereof, under the provisions of the National Internal Revenue Code and the Act, as amended;

(b) Exemption from all levies, tariffs, duties, compensating tax and value added tax pursuant to Section 21.04 hereof, on the importation into the Philippines of all machinery, equipment, spare parts, and all materials required for, and to be used exclusively by the CONTRACTOR or its Subcontractor(s) in the Petroleum Operations, on the following conditions:

(1) said machinery, equipment, spare parts, and materials of comparable price, quality and quantity are not manufactured domestically nor readily available to the CONTRACTOR or its Subcontractor(s) within the same or better time frame;

(2) said machinery, equipment and spare parts are directly and actually needed, and will be used exclusively by the CONTRACTOR in its Petroleum Operations or in the operations for it by a Subcontractor(s) and are covered by shipping documents in the name of the CONTRACTOR to whom the shipment will be delivered directly by the customs authorities; and,

(3) the prior approval of the DEPARTMENT was obtained by the CONTRACTOR prior to the importation of such machinery, equipment, spare parts, and materials, which approval shall not be unreasonably withheld;

Provided, however, that if the CONTRACTOR or its Subcontractor(s) sell, transfer, or dispose of such machinery, equipment, spare parts, and materials within the Philippines without the prior approval of the DEPARTMENT, the CONTRACTOR shall pay twice the amount of the tax exemption granted on the equipment sold, transferred or disposed*;*

Provided further, that the DEPARTMENT shall allow, and approve the sale, transfer, or disposition of the said items within the Philippines, without tax, if made:

(1) to another contractor who is granted similar Philippine duty-exempt status;

(2) for reasons of technical obsolescence; or,

(3) for purposes of replacement to improve and/or expand the Petroleum Operations of the CONTRACTOR;

(c) Exemption from posting of performance/surety bond during the Production Period of the Contract;

(d) Exemption, upon approval by the DEPARTMENT, which approval shall not be unreasonably withheld, from laws, regulations and/or ordinances restricting the exportation of machinery, equipment, spare parts and materials which were imported solely for the CONTRACTOR's Petroleum Operations when no longer needed;

(e) Exemption from publication requirements under Republic Act Number five thousand four hundred fifty-five (R.A. 5455), and the provisions of Republic Act Number six thousand one hundred seventy-three (R.A. 6173), as amended, with respect to the exploration, production, exportation, sale, or disposition of Petroleum discovered and produced in the Contract Area;

(f) Exportation of Petroleum subject to the obligation to supply a portion of domestic requirements as provided in Section 7.01(x) above;

(g) Entry, upon the sole approval of the DEPARTMENT, which approval shall not be unreasonably withheld, of alien technical and specialized personnel (including the immediate members of their families), who may exercise their professions solely for the Petroleum Operations of the CONTRACTOR; *Provided*, that if the employment or connection of such alien with the CONTRACTOR ceases, the applicable laws and regulations on immigration shall apply to him and his immediate family; *Provided further*, that Filipinos shall be given preference to positions for which they have adequate training and experience (as determined by the CONTRACTOR); *Provided finally*, that the CONTRACTOR shall adopt and implement a training program for Filipinos along technical or specialized lines;

(h) Have at all times the right of ingress to and egress from the Contract Area and to and from facilities wherever located;

(i) Subject to the regulations of the *Bangko Sentral ng Pilipinas*, be entitled to:

(1) repatriate over a reasonable period the capital investment and all costs and expenses actually spent on or brought into the country in Foreign Exchange or other assets and registered with the *Bangko Sentral ng Pilipinas*;

(2) retain abroad all Foreign Exchange representing proceeds arising from exports accruing to the CONTRACTOR and/or its designated Operator over and above:

(a) the Foreign Exchange to be converted into pesos in an amount sufficient to cover, or equivalent to, the local costs for administration and operations of the exported Petroleum; and,

(b) revenues payable to the Government on such Petroleum exported;

(3) convert into Foreign Exchange and remit abroad at prevailing rates no less favorable to the CONTRACTOR than those available to any other purchaser of foreign currencies, any excess balances of the CONTRACTOR's peso earnings from Petroleum production and sale over and above the current working capital they require; and,

(4) convert Foreign Exchange into Philippine currency for all purposes in connection with its Petroleum Operations at prevailing rates no less favorable to the CONTRACTOR than those available to any other purchaser of such currency;

(j) Be allowed the Filipino Participation Incentive Allowance (FPIA);

(k) Exemption from the investment requirements of foreign corporations under Section 126 in relation to Section 148 of the Corporation Code of the Philippines.

(l) May block off, upon notice to and approval by the DEPARTMENT, which approval shall not be unreasonably withheld, any delineated structure that straddles or adjoins a portion of the Contract Area and a free area. Such blocked-off area(s) shall thereupon be deemed a part of the Contract Area subject to the terms and conditions of this Contract and, subject further to Section V hereof;

7.03 The DEPARTMENT, shall on behalf of each company comprising the CONTRACTOR, pay from the Government's share of the Net Proceeds and separately remit to the Bureau of Internal Revenue, all Philippine Income Taxes as defined under Section II of this Contract, the National Internal Revenue Code, and the Act based on income or profit derived from Petroleum Operations under this Contract. The DEPARTMENT shall separately remit such Philippine Income Tax to, and obtain separate official receipts acknowledging payment of said taxes from, the proper Government authority and shall furnish to each of the companies comprising the CONTRACTOR their respective official receipts issued in their names.

SECTION VIII

WORK PROGRAM AND BUDGET

8.01 Before the end of October of each Calendar Year after the Effective Date of the Contract, the CONTRACTOR shall submit and present to the DEPARTMENT for review and approval its annual Work Program and Budget for the next Calendar Year. Within forty-five (45) working days following the receipt of the annual Work Program and Budget, the DEPARTMENT shall notify the CONTRACTOR in writing of its approval or suggest modifications thereto with its detailed reasons. If the DEPARTMENT requests any modifications on the aforesaid annual Work Program and Budget, the Parties shall promptly hold meetings to discuss modifications and all suggested modifications will be respectively considered by the CONTRACTOR. Any modifications agreed upon by the Parties shall be effected immediately. In case the DEPARTMENT fails to act on the proposed annual Work Program and Budget within forty-five (45) working days from receipt, the proposed annual Work Program and Budget shall be deemed to have been approved by the DEPARTMENT. The CONTRACTOR shall conduct the Petroleum Operations in accordance with the approved or modified annual Work Program and Budget.

8.02 The CONTRACTOR may, in accordance with the following provisions, incur excess expenditures or expenditures outside the budget in carrying out the Work Program and Budget, provided that the objectives in the approved Work Program and Budget are not changed. The CONTRACTOR shall advise the DEPARTMENT of any significant changes on the Work Program and Budget, as follows:

(a) In carrying out an approved budget for a single item, such as the drilling of well, the CONTRACTOR may, if necessary, incur excess expenditures of no more than fifty percent (50%) of the budgeted amount. The CONTRACTOR shall inform the DEPARTMENT in writing of such possible excess of aggregate amount ten (10) working days prior to incurring such expenditures and explain the need for such expenditures.

(b) For the efficient performance of the Petroleum Operations, the CONTRACTOR may, without approval of the DEPARTMENT, undertake certain case of emergency works, including but not limited to blowout and oil spill corrective measures which are not included in the Work Program and Budget, but the CONTRACTOR shall, within fifteen (15) working days after such emergency expenditures are incurred, make a written report to the DEPARTMENT.

(c) In the event that the aggregate of excess expenditures under Section 8.02(a) herein and expenditures under Section 8.02(b) herein in a Calendar Year cause the total expenditures of that Calendar Year to exceed the approved annual budget, such excess shall not exceed fifteen percent (15%) of the

approved annual budget for that Calendar Year. If the aforesaid excess is expected to be in excess of fifteen percent (15%) of the annual budget, the CONTRACTOR shall present its reasons thereof to the DEPARTMENT in writing and also meet with the DEPARTMENT to discuss the expenditures for approval prior to incurring such expenditures.

SECTION IX

DETERMINATION OF COMMERCIALITY

9.01 If any Crude Oil or Natural Gas is discovered within the Contract Area, the CONTRACTOR shall promptly report in writing such discovery to the DEPARTMENT indicating therein the preliminary assessment or report on such discovery and, if there is a need for more time to decide on its next action, the expected date at which the CONTRACTOR shall inform the DEPARTMENT of its decision whether or not it shall pursue appraisal drilling of the discovery.

On such date indicated, the CONTRACTOR shall inform the DEPARTMENT of its decision; if it decides that a Crude Oil/Natural Gas discovery is worthy of appraisal, the CONTRACTOR shall submit to the DEPARTMENT an Appraisal Work Program providing in detail the appraisal work and timetable for such discovery. For Crude Oil discovery, such Appraisal Work Program shall be prepared and submitted by the CONTRACTOR to the DEPARTMENT not later than ninety (90) calendar days from the date of the notice of such decision made by the CONTRACTOR. For a Natural Gas discovery, such Appraisal Work Program shall be prepared and submitted on the date the CONTRACTOR shall indicate in the notice of its decision sent to the DEPARTMENT. The Appraisal Work Program shall, insofar as is practicable, be prepared on the basis of continuous appraisal work, with a view to commence such Appraisal Work Program within one hundred eighty (180) calendar days from the date of the aforesaid decision was made by the CONTRACTOR.

9.02 After the submission to and approval by the DEPARTMENT of the Appraisal Work Program referred to in Section 9.01 herein, the CONTRACTOR shall carry out the operations as soon as possible without unreasonable delay in accordance with the timetable set forth in the approved Appraisal Work Program.

9.03 Within one hundred eighty (180) calendar days after the completion of the last Appraisal Well, the CONTRACTOR shall submit to the DEPARTMENT a detailed report on the appraisal of the commerciality of the discovery. Under special circumstances, the above-mentioned periods may be reasonably extended upon agreement of the Parties. The appraisal report shall include the evaluation on geology, development, engineering and economics.

9.04 Within thirty (30) calendar days following the submission of the appraisal report on any Crude Oil bearing trap, the CONTRACTOR shall convene a meeting with the DEPARTMENT to review such report. When Parties decide unanimously after its review

that the said Crude Oil bearing trap may be an Oil Field containing Petroleum in Commercial Quantity, then the CONTRACTOR shall, within a reasonable period of time, submit an Overall Development Program to the DEPARTMENT for its review and approval. The Overall Development Program shall include the maximum efficient rate (MER) and the expected duration of the production determined in accordance with the international petroleum industry practice. The discovery and appraisal of discovery of Natural Gas is provided for in Section 13.02 of this Contract.

Prior to the submission of the Overall Development Program, the CONTRACTOR shall submit to the DEPARTMENT a report of Crude Oil and Natural Gas reserves in place for review.

9.05 In the event of an Oil Field and/or Gas Field straddling a boundary, the CONTRACTOR shall endeavor to arrange with the neighboring parties involved to work out a unitized Overall Development Program for such Field and to negotiate the relevant provisions thereof.

If such field extends to an adjacent area not covered by a service contract, then the Contract Area may be extended, subject to the approval of the DEPARTMENT within a reasonable time, to include such part of the adjacent area as is necessary to cover such field. If the size of the additional area exceeds ten percent (10%) of the size of the original Contract Area, the DEPARTMENT and the CONTRACTOR shall negotiate a new service contract for the additional area.

9.06 If a Petroleum bearing trap without commercial value within the Contract Area can be most economically developed as a commercial Oil Field and/or Gas Field, such as but not limited to, by linking it up with facilities located outside the Contract Area, then the development of such Field shall be dealt with in the same manner as provided in Section 9.05 herein or other manner agreed by the neighboring parties.

9.07 The procedures specified in this Section IX shall be applied, by analogy, to the determination of additional development projects in any Oil Field within the Contract Area during the Production Period, such projects being designed to increase the level of production and/or total quantity of Petroleum recoverable from the said Field.

9.08 If an extended well test (EWT) is deemed by the CONTRACTOR to be necessary with respect to any trap in which Petroleum is discovered or any Oil Field and/or Gas Field within the Contract Area, the Parties shall mutually agree on the terms and conditions of an EWT which shall then be governed by a written agreement signed by the Parties and forming part of this Contract.

9.09 Nothing in this Section shall limit the right of the DEPARTMENT, on behalf of the State, as owner of the Petroleum resources in respect of such portions of the Contract Area relinquished by the CONTRACTOR or in respect of such Petroleum resources in the Production Area that are not covered by or included in the declaration of Petroleum in Commercial Quantity.

SECTION X

RECOVERY OF OPERATING EXPENSES AND ACCOUNTING FOR PROCEEDS OF PRODUCTION

10.01 For the purpose of determining gross proceeds, Petroleum shall be valued as follows:

(a) All Petroleum sold, exchanged, or otherwise disposed for consumption in the Philippines, or for export, shall be valued at Market Price; *Provided*, that the actual sales price for such Petroleum shall be deemed to be the Market Price if such Petroleum is sold in a transaction between independent persons dealing at arm's length in a free market.

(b) If there are no transactions, which can be used to determine the Market Price of Crude Oil, then such Petroleum shall be valued at the Posted Price.

(c) If there are no transactions which can be used to determine the Market Price of Natural Gas, then the value of Natural Gas produced from the Contract Area shall be agreed upon based on general pricing principles prevailing internationally and other mechanisms for determining the same, including the conduct of a transparent and competitive marketing and solicitation process, taking into account such factors as the market, quality and quantity of the Natural Gas, including equivalent hydrocarbon substitute energy imported into the Philippines.

(d) The value determined under Section 10.01(a), (b) or (c) above shall be reduced by reasonable commissions or brokerage fees incurred in connection with sales to Third Parties but shall not exceed the customary and prevailing rate.

10.02 In each Calendar Year, the CONTRACTOR shall recover from the Gross Income resulting from the sale, exchange, or other disposition of all Petroleum produced under this Contract an amount equal to all unrecovered Operating Expenses in accordance with Accounting Procedure; *Provided*, that the amount so recovered shall not exceed seventy percent (70%) of the Gross Income from Petroleum production in any Calendar Year; *Provided further*, that if, in any Calendar Year, the unrecovered Operating Expenses exceed seventy percent (70%) of the Gross Income from Petroleum production, or if there is no Gross Income, then the unrecovered Operating Expenses shall be recovered from the Gross Income in the succeeding Calendar Year(s).

10.03 Unless elected otherwise by the DEPARTMENT, the CONTRACTOR shall market the Government share of Petroleum. The CONTRACTOR shall have the right and privilege of receiving in kind and disposing of the CONTRACTOR's portion of the Petroleum produced and saved from the Contract Area.

10.04 For purposes of this Section X, Net Proceeds means the difference between Gross

Income, and the sum of: (1) the Operating Expenses recoverable pursuant to Section 10.2 and (2) the Filipino Participation Incentive Allowance pursuant to Section 7.2(j). If the DEPARTMENT elects to receive its entire share of Petroleum in kind, which is equivalent to sixty percent (60%) of the estimated Net Proceeds from each Petroleum lifting or delivery operation, then the DEPARTMENT shall notify the CONTRACTOR of such election at least six (6) months in advance of any Calendar Year in which Petroleum is to be received. However, if the CONTRACTOR markets the Government share of Petroleum produced, the CONTRACTOR shall account for the proceeds from such sales as provided in this Section X.

(a) If the CONTRACTOR markets the Government's entire share of Petroleum production, the CONTRACTOR shall within three (3) working days from the collection date, but in no case beyond sixty (60) days from lifting or delivery date, pay to the DEPARTMENT, with respect to such Petroleum production, an amount equal to sixty percent (60%) of estimated Net Proceeds from each Petroleum lifting or delivery operation. The payment corresponding to the first lifting or delivery of the Calendar Year shall include any adjustments on the Government's share for the preceding Calendar Quarter. Provided, that if the CONTRACTOR failed to remit the share of the Government on the Net Proceeds within due date, any unremitted amount shall carry an interest of LIBOR plus one percent (1%) per annum reckoned from the day immediately following the three (3) working days from collection date or sixty (60) days from lifting or delivery date whichever comes later.

(b) If the payment for the Petroleum marketed or committed for sale under a sales contract or agreement is not received by the CONTRACTOR within sixty (60) days from a lifting or delivery date, the CONTRACTOR shall accordingly notify the DEPARTMENT in writing of the delay and the reason thereof. The CONTRACTOR and the DEPARTMENT shall then meet to agree on the terms by which the CONTRACTOR's obligation shall be performed. Failure by the CONTRACTOR to furnish the DEPARTMENT with such written notice of the delay creates the presumption that the delay in remittance of payment is due to the fault of the CONTRACTOR in which case Section 10.04(a) shall apply.

10.05 If the CONTRACTOR has not been authorized to market the Government's entire share of Petroleum production, then with respect to such Petroleum, the Government shall be entitled to receive in kind and shall take Petroleum equal in value to sixty percent (60%) of the Net Proceeds.

10.06 The CONTRACTOR shall retain its share of Petroleum as service fee equivalent to forty percent (40%) of the Net Proceeds from Petroleum Operations.

10.07 If the DEPARTMENT and the CONTRACTOR elect to take their respective shares of Petroleum in kind, the Parties will enter into separate agreements providing, among others, for the manner and form of deliveries, offtake procedures, over/under

reconciliation, terminal operations procedures, terminal Force Majeure details and appropriate quarterly adjustments.

SECTION XI

INCOME TAXES

11.01 The CONTRACTOR shall be liable each taxable year for Philippine Income Tax under the provisions of the National Internal Revenue Code and the Act, both as amended. The Philippine Income Tax shall be part of the Government Share.

11.02 The Taxable Net Income shall be equivalent to CONTRACTOR's service fee grossed-up for the amount of the Philippine Income Tax.

11.03 Each company comprising the CONTRACTOR shall render to the DEPARTMENT a return for each taxable year in duplicate in such form and manner as provided by law setting forth its Taxable Net Income. The DEPARTMENT shall file the CONTRACTOR's return with the Commissioner of Internal Revenue or his deputies or other persons authorized to receive such return within the period specified in the National Internal Revenue Code and the Rules and Regulations promulgated thereunder.

11.04 The DEPARTMENT shall pay from the Government's share of Net Proceeds and separately remit the Philippine Income Taxes of each company comprising the CONTRACTOR and, upon payment, shall obtain separate official receipts in the name of each company comprising the CONTRACTOR and shall furnish such receipts to each company. Each of the companies comprising the CONTRACTOR shall be subject to tax separately on its share of income.

SECTION XII

PAYMENTS

All payments which this Contract obligates the CONTRACTOR to make to the DEPARTMENT shall be in Foreign Exchange at a bank to be designated by the DEPARTMENT and agreed upon by the *Bangko Sentral ng Pilipinas*; *Provided*, that the CONTRACTOR may make such payments in Philippine Pesos to the extent that such currency is realized as a result of the domestic sale of Petroleum. All such payments shall be translated at the applicable exchange rate as defined in the Accounting Procedure attached hereto as Annex "B".

SECTION XIII

NATURAL GAS

13.01 Associated Gas.

(a) Associated Gas produced from any Oil Field within the Contract Area shall be used primarily for purposes related to the Production Operations and production enhancement of Oil Fields including, without limitations, oil treating, gas injection, gas lifting and power generation.

(b) Based on the principle of full utilization of the Associated Gas and with no impediment to normal production of the Crude Oil, the Overall Development Program of each Oil Field shall include a plan of utilization of Associated Natural Gas. If there is any excess Associated Gas remaining in any Oil Field after utilization pursuant to Section 13.01(a) herein, the CONTRACTOR shall carry out a feasibility study regarding the commercial utilization of such excess Associated Gas. Such feasibility study, if carried out before the Development Operations of an Oil Field, shall be included as part of the feasibility study on the development of the Oil Field.

(i) If the Parties agree that excess Associated Gas has no commercial value, then such gas shall be disposed of by the CONTRACTOR, provided that there is no impediment to normal production of the Crude Oil.

(ii) If the Parties agree that excess Associated Gas has commercial value, the CONTRACTOR shall complete the gas sales contract(s) and other commercial and technical arrangements required to develop such Associated Gas with prior approval of the DEPARTMENT. The CONTRACTOR shall negotiate and execute contracts for the sale of Associated Gas, including the Government share, if the DEPARTMENT has not elected to get its share in the gas production in kind. The CONTRACTOR shall inform the DEPARTMENT about material developments in the negotiations that significantly affect the interest of the DEPARTMENT, and coordinate with the DEPARTMENT on such matters. The DEPARTMENT may elect to join the negotiations. Such participation of the DEPARTMENT in the negotiations shall however not in any way restrict or limit the right of CONTRACTOR to dispose of its share of Associated Gas.

(iii) If any Party considers that excess Associated Gas has commercial value while the other Party considers that excess Associated Gas has no commercial value, the Party which considers excess Associated Gas to have commercial value may utilize such excess Associated Gas, at its own cost and expense and without impeding the production of Crude Oil and without affecting the shares of Crude Oil and Gas otherwise allocable to the Parties under the other provisions of this Contract, but if such excess Associated Gas is not so utilized at any time or from time to time, then such excess Associated Gas shall be disposed of by the CONTRACTOR, provided that there is no impediment to normal production of the Crude Oil.

13.02 Non-Associated Gas.

(a) For Non-Associated Gas discovery pursuant to Sections 9.01 and 9.02 herein, an Appraisal Work Program shall be prepared and submitted by the CONTRACTOR to the DEPARTMENT not later than twenty-four (24) months from the submission of the discovery report. During this period the CONTRACTOR will conduct preliminary market studies in order to analyze the markets for the Non-Associated Gas as well as investigate such technical issues as reserve size ranges, deliverability and other issues pertaining to the exploitation of the Non-Associated Gas.

(b) Following the completion of the Appraisal Work Program and review of the potential of the discovery, the CONTRACTOR shall submit an appraisal report to the DEPARTMENT within one (1) Year from the completion of the last Appraisal Well. If the CONTRACTOR with the approval of the DEPARTMENT decides that the discovery is commercial, the Parties shall agree on a development plan for the Gas Field. The CONTRACTOR shall complete the gas sales contract(s) and other commercial and technical arrangements required to develop such Natural Gas. The CONTRACTOR shall negotiate and execute contracts for the sale of Non-Associated Gas, including the Government share, if the DEPARTMENT has not elected to get its share in the gas production in kind. The CONTRACTOR shall inform the DEPARTMENT about material developments in the negotiations that significantly affect the interest of the DEPARTMENT, and coordinate with the DEPARTMENT on such matters. The DEPARTMENT may elect to join the negotiations. Such participation of the DEPARTMENT in the negotiations shall however not in any way restrict or limit the right of CONTRACTOR to dispose of its share of Non-Associated Gas.

(c) If the Parties decide unanimously that a Non-Associated Gas reservoir is non-commercial, the corresponding area covered by the Non-Associated Gas reservoir may be retained in the Contract Area as long as the CONTRACTOR is actively seeking in good faith to solve technical issues and find a market for the Non-Associated Gas, but in no event can the CONTRACTOR retain the area longer than ten (10) years from the submission of the discovery report nor beyond the termination of this Contract.

(d) Prior to the expiration of the Exploration Period, if the CONTRACTOR together with the DEPARTMENT considers that a Non-Associated Gas reservoir which has been determined to be non commercial needs to be reappraised because of some favorable factors, CONTRACTOR shall work out a new evaluation report on that Non-Associated Gas reservoir and submit the same to the DEPARTMENT for review and approval.

13.03 Natural Gas Transportation.

(a) To the extent allowed by law, the DEPARTMENT may agree to the participation of the CONTRACTOR in the pipeline installation and operation to transport Natural Gas, subject to a separate pipeline agreement between the DEPARTMENT and the CONTRACTOR and/or Third Parties. If the CONTRACTOR participates in the installation and operation of such pipeline(s), the installation and operation of such pipeline(s) may be included in the Overall Development Program and Petroleum Operations under this Contract.

(b) If a Third Party provides Natural Gas pipeline transportation services to the CONTRACTOR, the tariffs charged to the CONTRACTOR for such services shall be fair and reasonable based on the investment and shall be appropriate for pipeline infrastructure projects in the Philippines.

SECTION XIV

TECHNICAL DATA AND REPORTS SUBMISSION

14.01 All technical data and reports, except for proprietary techniques used in developing such technical data and reports, must be submitted by the CONTRACTOR to the DEPARTMENT within sixty (60) days after such technical data and reports become available. The technical data and reports to be submitted by the CONTRACTOR include but are not limited to the following:

(a) Unprocessed and migrated seismic data in tapes and other media (e.g. CD format compatible with available DEPARTMENT software/hardware).

(b) Geological and geochemical reports, including geological maps, petrographic data and geochemical data/analysis.

(c) Geophysical Reports.
  (i) Seismic acquisition, processing and interpretation reports.
  (ii) Gravity & magnetic surveys.
  iii) Navigation data of surveys.
  iv) Other geophysical surveys.

(d) Rock cores, rock cuttings, geological logs and hydrocarbon or fluid samples obtained from drilling.

(e) Drillstem and well test data, analysis and interpretation.

(f) Well drilling, completion and abandonment reports.

(g) All petrophysical and geophysical logs from wells in digital and hard copies.

(h) Data, analysis, and interpretation on oil and gas reservoir characteristics.

(i) Oil, gas and condensate production reports.

(j) Other relevant data and reports generated from Petroleum Operations.

SECTION XV

ASSETS AND EQUIPMENT

15.01 The CONTRACTOR shall acquire for the Petroleum Operations only such assets and equipment as are reasonably estimated to be required in carrying out the Petroleum Operations and approved in the Work Program and Budget.

15.02 The CONTRACTOR may also utilize in the Petroleum Operations, equipment owned and made available by the CONTRACTOR. Charges to the Petroleum Operations account for the use of such equipment shall be made as provided in the Annex "B" - Accounting Procedure.

15.03 The CONTRACTOR shall own all assets purchased, installed and/or constructed under the Work Program and Budget, subject to the pertinent rules under Annex "B" (Accounting Procedure). The CONTRACTOR shall transfer possession and ownership of fully cost recovered assets, as is, upon termination of this Contract, *Provided* however, that: (a) all liability for maintenance, damage and in respect of third parties shall remain with the CONTRACTOR for the duration of its period of ownership and/or possession or use of such assets; and (b) in case the DEPARTMENT does not elect to possess certain assets which have been fully cost recovered at the time of full recovery or time of transfer, the CONTRACTOR shall, at its expense, remove or dispose of said assets within one (1) year after the termination of this Contract or within the period agreed by the Parties.

Notwithstanding the foregoing, (a) the CONTRACTOR shall have the right to continue to use the aforementioned assets until it has concluded its use of them in accordance with obligations under this Contract, as extended from time to time; (b) an income derived from the use or possession of these assets shall be included in the computation of Gross Income and subject to the terms of Annex "B" (Accounting Procedure).

This clause 15.03 shall not apply to assets owned by a Third Party and leased or used by the CONTRACTOR for the performance of its obligations in this Contract.

15.04 The ownership of all data, records, samples, and other technical data obtained in the course of performing the Petroleum Operations shall be vested in the DEPARTMENT.

15.05 The CONTRACTOR will not remove any fully cost recovered material, equipment or facilities covered by this Contract from the Contract Area without the prior written consent of the DEPARTMENT. The ownership of all materials, equipment and facilities erected or placed within the Contract Area shall be transferred to the DEPARTMENT immediately after the recoupment by the CONTRACTOR of all costs pertaining to such materials, equipment and facilities; Provided, that all materials, equipment and facilities which are of a movable nature and the costs for which have not been fully recouped by the CONTRACTOR shall remain the property of the CONTRACTOR unless CONTRACTOR fails to remove such property from the Contract Area within one (1) year after termination of this Contract. The DEPARTMENT shall assume ownership of the materials, equipment and facilities subject to all financing agreements, liens and other burdens thereon and shall promptly inform third party right holders of such financing agreements, liens and other burdens, but may delay assuming ownership thereof pending the satisfaction and release of any such burdens.

Notwithstanding the transfer of ownership to the DEPARTMENT, the CONTRACTOR shall: (i) have the right to transfer the materials, equipment and facilities within the Contract Area; (ii) have the right to use the materials, equipment and facilities free of charge other than the obligation to maintain or repair the same as deemed necessary in accordance with generally accepted offshore oil field and marine practices; and, (iii) be permitted to fully recoup all expenditures for such purposes. The provisions of this Section shall not apply to leased or chartered materials, equipment and facilities.

SECTION XVI

CONSULTATION AND ARBITRATION

16.01 The Parties shall make their best efforts to settle amicably through consultation any dispute arising in connection with the performance or interpretation of any provision hereof.

16.02 Disputes arising between the DEPARTMENT and the CONTRACTOR relating to this Contract or the interpretation and performance of any of its clauses, which cannot be settled amicably, shall be settled by arbitration, subject to the provisions of Section 16.04 below. The DEPARTMENT and the CONTRACTOR shall each appoint one (1) arbitrator and so advise the other Party within thirty (30) days after receipt of a written request to do so. Such two (2) arbitrators shall appoint a third arbitrator. If either Party fails to appoint an arbitrator within thirty (30) days after receipt of a written request from the other Party to do so, such arbitrator shall be appointed, at the request of the other Party, by the President of the International Chamber of Commerce. If the first two (2) arbitrators

appointed as aforesaid fail to agree on a third arbitrator within thirty (30) days after receipt of a written request from the other Party to do so, such third arbitrator shall be appointed, at the request of either Party, by the President of the International Chamber of Commerce. If an arbitrator fails or is unable to act, his successor will be appointed in the same manner as the arbitrator whom he succeeds. Unless the Parties agree otherwise, Singapore shall be the venue of the arbitration proceedings.

16.03 The English language shall be the official language to be used in the arbitral proceedings. All hearing materials, statement of claim or defense, award and the reasons supporting them shall be written in English.

16.04 The decision of a majority of the arbitrators shall be final and binding upon the Parties. Judgment upon the award rendered may be entered in any court having jurisdiction or application may be made to such court for a judicial acceptance of the award and an order of enforcement, as the case may be. Each Party shall bear its respective cost of arbitration unless the arbitrators decide otherwise.

16.05 Except as provided in this Section XVI, arbitration shall be conducted in accordance with the Rules of Arbitration of the International Chamber of Commerce, then in effect.

16.06 The right to continue or complete arbitration proceedings commenced during the term of this Contract shall survive the termination or cancellation of this Contract.

SECTION XVII

EMPLOYMENT, DEVELOPMENT ASSISTANCE, SCHOLARSHIP, AND TRAINING OF PHILIPPINE PERSONNEL

17.01 The CONTRACTOR agrees to employ qualified Filipino Personnel (as determined by CONTRACTOR) in the Petroleum Operations and, after the Date of Commencement of Commercial Production, will undertake the education and training of such Filipino Personnel for labor and staff positions, including administrative, technical and management positions.

17.02 The CONTRACTOR shall provide assistance for training programs, scholarships, conferences, seminars and other similar activities for the DEPARTMENT's personnel with a total minimum training commitment of Twenty Thousand United States Dollars (US$20,000.00) per year, cumulative during exploration/development period and Fifty Thousand United States Dollars (US$50,000.00) per year, cumulative during Production Period. Any unfulfilled training obligation shall survive the cancellation/termination of this Contract.

17.03 Costs and expenses of training Filipino/Foreign personnel for the CONTRACTOR's own employment and the training assistance of the DEPARTMENT's personnel and scholarship for deserving students for universities and colleges shall be included as Operating Expenses in the Work Program and Budget under Section VIII hereof.

17.04 The CONTRACTOR, as directed by the DEPARTMENT, shall provide a one (1) time developmental assistance for the DEPARTMENT in the minimum amount of Sixty Thousand United States Dollars (US$ 60,000.00) payable within sixty (60) days upon written request by the DEPARTMENT.

17.05 The CONTRACTOR shall provide scholarship for deserving students residing in the vicinity of the Contract Area or as determined by the DEPARTMENT and institutional assistance to state universities/colleges likewise located, in the amount of Five Thousand United States Dollars (US$ 5,000.00) per year, cumulative during exploration/development phase, and to be negotiated a minimum amount of Ten Thousand United States Dollars (US$ 10,000.00) per year, cumulative during the production phase.

SECTION XVIII

BOOKS OF ACCOUNTS AND AUDIT

18.01 The CONTRACTOR shall be responsible for keeping complete books of accounts, both in United States Dollars and Philippine Peso denominations, reflecting all transactions in connection with the Petroleum Operations in accordance with Annex “B” – Accounting Procedure. The basic currency of the determination of cost recovery shall be United States Dollars.

18.02 The DEPARTMENT shall have the right to inspect and audit the CONTRACTOR's books of accounts relating to this Contract for any Calendar Year within twenty four (24) months following the end of such Calendar Year. Any such audit shall be completed within twelve (12) months after its commencement of such audit. Any exception must be made to the CONTRACTOR in writing within ninety (90) days following the completion of such audit. If the DEPARTMENT fails to give such written exception within such time, or fails or declines to conduct an audit of the CONTRACTOR's books of accounts within the time period stated above, then the CONTRACTOR’s books of accounts and statements of Operating Expenses for such Calendar Year shall be established as correct and final for all purposes including the recovery of Operating Expenses.

18.03 The DEPARTMENT is entitled upon prior notice access to all relevant joint account, records, files and other information and may inspect such sites and facilities as necessary.

18.04 If the DEPARTMENT notifies the CONTRACTOR of an exception to the CONTRACTOR’S books of accounts within the time period specified in Section 18.02 above, the CONTRACTOR shall within ninety (90) days after receipt of such notice confer with the DEPARTMENT regarding the exception and the Parties shall attempt to

reach a mutually acceptable resolution of such exception within a period not to exceed three (3) months. If any cost or expense included in the CONTRACTOR's statement of Operating Expenses is the subject of an exception which cannot be resolved during such three (3) months period, then such cost or expense shall be excluded as Operating Expenses and shall not be recoverable from gross proceeds pending the resolution of such exception through mutual agreement or arbitration. If such cost or expense is subsequently determined to be properly included in the CONTRACTOR's statement of Operating Expenses, either by mutual agreement or arbitration, then the CONTRACTOR's current statement of Operating Expenses shall be increased by the amount of such cost or expense.

SECTION XIX

MISCELLANEOUS PROVISIONS

19.01 Any notice required or given by either Party to the other Party shall be in writing and shall be effective when a copy thereof is handed to or served upon the Party's designated representative or the person in charge of the Party's office or place of business; or, when sent by facsimile, notice shall be effective upon the issuance of a confirmation report that the notice was successfully transmitted to addressee's number; or, when sent by registered mail, notice shall be effective upon actual receipt by the addressee; *Provided*, that if addressee fails to claim its mail from the post office within five (5) days from the date of the first notice of the postmaster, service shall take effect at the expiration of such time. All such notices shall be addressed, as follows:

To the GOVERNMENT -

The Director
Energy Resource Development Bureau
DEPARTMENT OF ENERGY
Energy Center
Merritt Road, Fort Bonifacio
Taguig City, Metro Manila, Philippines
Telefax No.: +63.2.840.2068

To the CONTRACTOR -

Position of Contact Person
Company Name - Operator
Address
Tel. No.: +_____
Fax No.: +_____

and

Position of Contact Person
Company Name - Partner
Address
Tel. No.: +63._____
Fax No.: +63._____

Any Party may substitute or change its address on written notice thereof to the other Parties.

19.02 Governing Law

The laws of the Philippines shall apply to this Contract.

19.03 Department Circulars, Rules and Regulations on Petroleum

Subject to Section XXI of this Contract, the CONTRACTOR shall abide by the circulars, rules and regulations on petroleum issued by the DEPARTMENT*; Provided*, however, that the DEPARTMENT shall notify the CONTRACTOR of any new or amended circulars, rules and regulations issued on or after the Effective Date immediately upon the issuance of any such new or amended circulars, rules and regulations.

19.04 Termination of Contract

The DEPARTMENT shall have the power to terminate this Contract after due written notice for failure of the CONTRACTOR to remedy a breach of a material obligation under the Contract within 90 days from the receipt of the written notice: (a) fulfill its work obligation in any Contract Year or exploration Sub-Phase; (b) failure to remit the government share without justifiable cause within sixty (60) days from lifting or delivery date; (c) post the required performance bond in the exploration phase; (d) implement safety measures required by the DEPARTMENT pursuant to Section 7.01.r; (e) gross negligence in complying with the reportorial requirements of this Contract.

19.05 Downstream Facilities

At such time as the CONTRACTOR has established commercial production, the CONTRACTOR may undertake technical and economic studies to determine the feasibility of establishing downstream facilities such as petrochemical, liquefied natural gas (“LNG”), liquefied petroleum gas (“LPG”), compressed natural gas (CNG) or middle distillate synthesis plants in the Philippines to utilize a portion of the Petroleum produced from the Contract Area. All expenditures for such studies shall be considered Operating Expenses, provided that the same is included in the Work Program and Budget approved by the DEPARTMENT. If the studies indicate that a particular downstream facility could be constructed and operated in an economical and technically feasible manner, then the CONTRACTOR shall have the option, subject to the DEPARTMENT's

approval, to design, construct, and operate such facility. The DEPARTMENT shall assist the CONTRACTOR in obtaining such approvals.

SECTION XX

PAYMENTS BY THE CONTRACTOR

20.01 The CONTRACTOR shall pay the DEPARTMENT a signature bonus equivalent to Fifty Thousand United States Dollars (US $ 50,000.00) within sixty (60) days from the Effective Date.

20.02 The CONTRACTOR shall, within sixty (60) days following the Date of Commencement of Commercial Production, pay to the DEPARTMENT the total sum of Three Hundred Thousand United States Dollars (US$ 300,000.00) as discovery bonus.

20.03 On the first occasion that there shall be produced and sold from the Contract Area an average rate, over a period of sixty (60) days, of either twenty-five thousand (25,000) barrels of Crude Oil and/or Casinghead Petroleum Spirit per day (BPD); or two hundred fifty million (250,000,000) cubic feet of Natural Gas per day (CFGD), the CONTRACTOR shall, within sixty (60) days following the expiration of said sixty (60)-day period, pay to the DEPARTMENT as production bonus, the total sum of Five Hundred Thousand United States Dollars (US$ 500,000.00); *Provided*, it is understood that the CONTRACTOR, in order to sustain said rate of twenty-five thousand (25,000) BPD of Crude Oil and/or Casinghead Petroleum Spirit or two hundred fifty million (250,000,000) CFGD for said sixty (60) day period, shall not be required to operate the Contract Area other than as a reasonably prudent operator following sound oil and/or gas field practice prevalent in the international petroleum industry.

20.04 On the first occasion that there shall be produced and sold from the Contract Area an average rate, over a period of sixty (60) days, of either fifty thousand (50,000) BPD of Crude Oil and/or Casinghead Petroleum Spirit or five hundred million (500,000,000) CFGD, the CONTRACTOR shall, within sixty (60) days following the expiration of said sixty (60) day period, pay to the DEPARTMENT as production bonus, the total sum of One Million United States Dollars (US$ 1,000,000.00); *Provided*, it is understood that the CONTRACTOR, in order to sustain said rate of fifty thousand (50,000) BPD of Crude Oil and/or Casinghead Petroleum Spirit or five hundred million (500,000,000) CFGD for said sixty (60) day period, shall not be required to operate the Contract Area other than as a reasonably prudent operator following sound oil and/or gas field practice prevalent in the international petroleum industry.

20.05 On the first occasion that there shall be produced and sold from the Contract Area an average rate, over a period of sixty (60) days, of either seventy-five thousand (75,000) BPD of Crude Oil and/or Casinghead Petroleum Spirit or seven hundred fifty million

(750,000,000) CFGD, the CONTRACTOR shall, within sixty (60) days following the expiration of said sixty (60) day period, pay to the DEPARTMENT as production bonus, the total sum of Two Million United States Dollars (US$ 2,000,000.00); *Provided*, it is understood that the CONTRACTOR, in order to sustain said rate of seventy-five thousand (75,000) BPD of Crude Oil and/or Casinghead Petroleum Spirit or seven hundred fifty million (750,000,000) CFGD for said sixty (60) day period, shall not be required to operate the Contract Area other than as a reasonably prudent operator following sound oil and/or gas field practice prevalent in the international petroleum industry.

SECTION XXI

STABILIZATION

21.01 Rights and obligations under this Contract shall be deemed as essential considerations for the conclusion hereof and shall not be unilaterally changed or impaired.

21.02 This Contract shall not be annulled, amended or modified in any respect except by the mutual consent in writing of the Parties hereto.

21.03 The CONTRACTOR's rights under this Contract shall not be impaired and its obligations shall not be increased by: (1) any change in Philippine laws or regulations; or, (2) any change in the manner of implementing any existing laws or regulations; or (3) any introduction of new laws or regulations; or (4) any cancellation of existing laws or regulations.

21.04 In the event of any change in existing laws or regulations that increases or results in increase of, among others, the percentage (%) for cost recovery allowed to the CONTRACTOR, the amount of or extension of the FPIA or the benefits relating to cross recovery of deepwater incentives, the Parties shall immediately meet and negotiate on an equitable allocation of the benefits with the end in view of retaining the commercial terms or gains by which this Contract was agreed to by the Parties.

SECTION XXII

INSURANCE

22.01 The CONTRACTOR shall work out an insurance program for the Exploration Operations and submit the same to the DEPARTMENT for review and approval within one hundred twenty (120) days after the Effective Date of this Contract. The CONTRACTOR shall obtain the insurance contracts in accordance with such program as approved by the DEPARTMENT before commencement of Petroleum Operations within the Contract Area. Similar provisions shall apply in respect of Development and Marketing Operations and Production Operations.

22.02 The insurance programs worked out by the CONTRACTOR shall include where applicable, but not be limited to, the following insurance covering:

(a) damages to and expenses for all drilling installations and equipment, including damages to and expenses for the properties used in work sites and supply bases for the Petroleum Operations, while any damage to and expense for the equipment and properties owned by any Third Party rendering services to the CONTRACTOR shall be handled in accordance with Section 22.04 herein;

(b) damages to and expenses for any of the equipment or installations for production, storage and transportation, and buildings in the course of construction and installation both onshore and offshore;

(c) damages to and expenses for the Crude Oil and/or Natural Gas production installations, facilities, equipment and pipelines, both onshore and offshore;

(d) liability to Third Party;

(e) liability for pollution and expenses for cleaning up in the course of drilling and Production Operations;

(f) expenses for killing blowouts;

(g) liability incurred by the CONTRACTOR who takes the responsibility in chartering drilling vessels, supply boats or other boats, ships and aircraft serving the Petroleum Operations;

(h) liability for removal of wrecks; and

(i) losses and expenses incurred during the transportation and storage in transit of goods shipped from different parts of the world to work sites.

22.03 Losses within the deductible limits of the insurance program reviewed and approved by the DEPARTMENT in accordance with Section 22.01 herein shall be chargeable as Operating Expenses.

22.04 The CONTRACTOR shall endeavor to ensure that its Subcontractors and lessors to insure themselves against relevant losses.

SECTION XXIII

CONFIDENTIALITY

23.01 All documents, information, data and reports related to the Petroleum Operations within the Contract Area ("Confidential Information") shall be kept confidential, pursuant to this Section 23, except in cases as specified in Sections 23.02, 23.03, 23.04.

23.02 Without the written consent of the DEPARTMENT, no company comprising the CONTRACTOR or any assignee shall disclose the Confidential Information to any Third Party and to any Affiliate not directly connected with the implementation of the Contract except the Third Parties and Affiliates in Section 23.03 herein, and no Party shall otherwise transfer, present, sell or publish it in any way within the confidentiality periods.

Within the confidentiality periods, the DEPARTMENT shall bear the obligations for confidentiality for the Confidential Information. However, the DEPARTMENT has the right to furnish the following original information and data or interpretation thereon with respect to the Contract Area to any Third Parties

(a) raw and/or processed data generated and held by the CONTRACTOR for over five (5) years from the date the data were generated; and

(b) interpretations of information and data generated and held by the CONTRACTOR for over seven (7) years (provided this Contract is still existing and active) from date the data or report was generated.

23.03 The CONTRACTOR may, furnish necessary Confidential Information to the following Third Parties and Affiliates:

(a) Banks or other credit institutions from which finance is sought by any party to the Contract for the implementation of the Contract:

(b) Third Parties and Affiliates which provide services for the Petroleum Operations, including Subcontractors and other service contractors;

(c) A prospective assignee or assignees to whom rights and obligations under the Contract are intended to be assigned; and

(d) Consultants, auditors, officers or employees and persons engaged by the CONTRACTOR, where necessary for the performance of its obligations and in pursuance of its rights under this Contract.

A Party may disclose confidential information which would otherwise be confidential if and to the extent required by the law of any relevant jurisdiction or by any relevant authority to which the Party making the disclosure is subject, whether or not such requirement has the force of law; or required by existing contractual obligations; or required to vest the full benefit of this Contract in any of the parties; or when disclosure is made to the professional advisers, auditors and bankers of any of the Parties; or when the confidential information has come into the public domain through no fault of that Party; or the other Parties have given prior written approval to the disclosure,

23.04 Necessary Confidential Information may be furnished by the CONTRACTOR to governments and stock exchanges in accordance with the laws of the relevant countries.

23.05 The Parties when furnishing Confidential Information to Third Parties and Affiliates as mentioned in Section 23.03 herein shall require them to assume the confidentiality obligations as set forth herein.

SECTION XXIV

ASSIGNMENTS AND AUTHORIZATION

24.01 The CONTRACTOR may assign part or all of its rights and/or obligations under the Contract to its Affiliate with prior written notice to the DEPARTMENT, subject to the following provisions:

(a) the CONTRACTOR shall submit to the DEPARTMENT copies of a written agreement on the corresponding part of its rights and/or obligations to be assigned;

(b) the CONTRACTOR shall guarantee in writing to the DEPARTMENT the performance of the assigned obligations; and

(c) no such assignment shall interfere with the performance of the Petroleum Operations.

24.02 The CONTRACTOR may assign part or all of its rights and/or obligations under this Contract to any Third Party, provided that such assignment, to be effective, shall be approved in writing by the DEPARTMENT, such approval not to be unreasonably withheld.

24.03 The CONTRACTOR may authorize its subsidiaries, branches or regional corporations to implement this Contract, but the CONTRACTOR shall remain responsible for the faithful performance of this Contract.

SECTION XXV

HEALTH, ENVIRONMENTAL PROTECTION AND SAFETY

25.01 In the performance of the Petroleum Operations, the CONTRACTOR shall be subject to the laws, decrees and regulations on environmental protection, indigenous peoples rights and safety promulgated by the Government and endeavor to make its best efforts to prevent pollution and damage to the atmosphere, oceans, rivers, lakes, harbors and

land, and secure the safety and health of the operating personnel. The CONTRACTOR shall use all reasonable endeavors as are applicable to eliminate promptly any pollution occurring in the performance of the Petroleum Operations and minimize its consequences.

25.02 When the Government assigns any person to inspect for environmental protection and safety within the scope of the Petroleum Operations according to relevant laws, decrees, rules and regulations, the CONTRACTOR shall provide such reasonable facilities and assistance as are applicable to enable the inspectors to carry out such inspection smoothly. The CONTRACTOR shall be given reasonable notice of at least 15 days of all such inspections.

SECTION XXVI

FORCE MAJEURE

26.01 Force Majeure

(a) Any failure or delay on the part of either Party in the performance of its obligations or duties hereunder shall be excused to the extent attributable to Force Majeure. If operations are delayed, curtailed, or prevented by such causes, then the time for enjoying the rights and carrying out of the obligations thereby affected, and all rights and obligations hereunder shall be extended for a period equal to the period of delay, curtailment or prevention.

(b) Force Majeure shall include Acts of God, storms, typhoons, earthquakes, unavailability of competitive and appropriate equipment, facilities, and materials, unavoidable accidents, acts of war or conditions attributable to or arising out of war (declared or undeclared), laws, rules, regulations, and orders by any government or governmental agency, strikes, lockouts, or other labor or political disturbances, insurrections, riots, and other civil disturbances, hostile acts of hostile forces constituting direct and serious threat to life and property, and all other matters or events of a like or comparable nature beyond the control of the Party concerned; *Provided*, that laws, rules, regulations, and orders of the Government or any of its agencies shall not constitute Force Majeure as to the DEPARTMENT.

(c) The Party whose ability to perform its obligations is impaired due to Force Majeure shall notify the other Party in writing of such fact with reasonable detail as to the cause and nature thereof and both Parties shall do what is reasonably within their power to remove such cause.

SECTION XXVII

TERMINATION

27.01 This Contract shall be terminated as provided in Sections 4.01, 4.02, 5.6, 5.7, 6.3 and 19.4 hereof.

SECTION XXVIII

GENERAL PROVISIONS

28.01 The headings for the Sections and sub-Sections of this Contract are made for convenience only and shall not be construed so as to limit or in any way change the substantive provisions of any part of this Contract.

28.02 None of the rights, requirements or provisions of this Contract shall be deemed to have been waived by any Party by reason of such Party's failure to enforce any right or remedy granted it hereunder, or take advantage of any default, and each Party shall at all times hereunder have the right to require the strict compliance of the other Party with the provision of this Contract.

28.03 If and for so long as any provision of this Contract shall be deemed to be judged invalid for any reason whatsoever, such invalidity shall not affect the validity or operation of any other provision of this Contract.

28.04 This Contract constitutes the entire agreement between the parties and supersedes all prior negotiations and agreements, whether oral or written.

IN WITNESS WHEREOF, the Parties hereto have executed this Contract as of the day and year first above written.

GOVERNMENT OF THE REPUBLIC OF THE PHILIPPINES
THROUGH THE DEPARTMENT OF ENERGY

By: _____
Name of Current Secretary of the DOE
Secretary

COMPANY NAME (OPERATOR)

By: _____
Name of Signatory
Position

COMPANY NAME (PARTNER)

By: _____
Name of Signatory
Position

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF ENERGY
Taguig City
Metro Manila, Philippines

COAL OPERATING CONTRACT

This COAL OPERATING CONTRACT is made and entered into this _____ day of _____, 2014 in _____ by and between:

The GOVERNMENT OF THE REPUBLIC OF THE PHILIPPINES, hereinafter referred to as "Government" represented in this Act by the DEPARTMENT OF ENERGY with principal office at Energy Center, Merritt Road, Fort Bonifacio, Taguig City, through Honorable Secretary _____, hereinafter referred to as the "DEPARTMENT"

and

_____, a corporation organized and existing under the laws of the Republic of the Philippines with principal address at _____,, hereinafter represented by its _____, referred to as the "OPERATOR".

The DEPARTMENT and the OPERATOR are hereinafter referred to individually as "Party" and collectively as the "Parties."

WITNESSETH: That;

WHEREAS, all Coal resources of the Philippines belong to the State and their exploration, development, exploitation, disposition and utilization are governed by Presidential Decree No. 972 (as amended), otherwise known as the Coal Development Act of 1976, hereinafter referred to as the "Act"; **WHEREAS**, the Act declared the policy of the State to immediately accelerate the exploration, development, exploitation, production and utilization of the country's Coal resources in accordance with a Coal development program promulgated and established by the Act;

WHEREAS, under the provision of the Act, the Government, through the DEPARTMENT and its successors or assigns shall undertake by itself the active exploration, development and production of Coal resources and may also execute Coal Operating Contract as provided for in the Act;

WHEREAS, in pursuance of the above-stated policy, the Government through the DEPARTMENT, wishes to avail itself of the resources of the OPERATOR through a Coal Operating Contract under which the OPERATOR will furnish the necessary services, technology and financing for the Coal Operation hereinafter defined;

WHEREAS, the OPERATOR wishes to enter into such a Coal Operating Contract covering the Coal Contract Area as hereinafter defined; and

WHEREAS, the OPERATOR has the financial resources, technical competence and professional skills necessary to carry out the Coal Operation;

NOW, THEREFORE, in view of the foregoing premises, the DEPARTMENT and OPERATOR hereby stipulate and agree, as follows:

SECTION I
SCOPE

1.1 This Contract is entered into pursuant to Section 8 of the Act with all necessary services, technology and financing to be furnished by the OPERATOR in accordance with the provisions herein contained. The OPERATOR shall undertake and execute the Coal Operation contemplated hereunder.

1.2 The OPERATOR shall be responsible to the DEPARTMENT for the execution of such operations in accordance with the provisions of this Contract and is hereby appointed and constituted the exclusive Party to conduct the Coal Operation over the specific areas herein defined.

1.3 During the term of this Contract, the total Coal production achieved in the conduct of the Coal Operation shall be accounted for between the Parties in accordance with Section VI hereof.

SECTION II
DEFINITIONS

In this Contract, the words and terms defined elsewhere in the Act shall, unless otherwise specified herein, have meaning in accordance with the following definitions:

2.1 Accounting Procedure– refers to the set of procedures, guidelines and arrangement between the Parties to govern the recording and proper entry of expenses, costs and income, attached as "Annex "B" to this Contract.

2.2 Accounting Period - means a Calendar Year or a fraction thereof wherein the OPERATOR is obliged to spend a certain sum of money and/or perform certain work obligations in accordance with the Work Program approved by the DEPARTMENT.

2.3 Affiliate - means (a) a company in which an OPERATOR holds directly or indirectly at least fifty percent (50%) of its outstanding shares entitled to vote or (b) a company which holds directly and indirectly at least fifty percent (50%) of the OPERATOR's outstanding shares entitled to vote or (c) a company in which at least fifty percent (50%) of its shares outstanding and entitled to vote are owned by a company which owns directly and indirectly at least fifty percent (50%) of the shares outstanding and entitled to vote of the OPERATOR.

2.4 Calendar Quarter – means a period of three (3) consecutive Gregorian months under the Gregorian calendar beginning on the first (1st) day of January, the first (1st) day of April, the first (1st) day of July, or the first (1st) day of October.

2.5 Calendar Year - means a period of twelve (12) consecutive months beginning with January 1 and ending on the following December 31 according to the Gregorian calendar.

2.6 Certificate of Non-Coverage - refers to the certification issued by the DENR in accordance with Presidential Decree No. 1586 and DAO 03-30, stating that the activity of the OPERATOR is not covered by the Environment Impact System.

2.7 Certification Precondition - refers to the certification issued by the NCIP in accordance with Republic Act No. 8371 as a pre-condition to the grant of permit, lease, grant, or any other similar authority for the disposition, utilization, management and appropriation by any private individual, corporate entity or any

government agency, corporation or subdivision thereof on any part or portion of the ancestral domain taking into consideration the consensus approval of the ICCs/IPs concerned.

2.8 Coal - means a black or brownish-black solid combustible rock containing less than 40% non-combustible inorganic components, formed by the accumulation, decomposition and compaction of plant material under long-acting geological process.

2.9 Coal Contract Area - means at any time the area subject of this Contract and defined in conformity with the Coal Blocking System (CBS) established in the Act. Unless modified by mutual written consent of both Parties, this Contract covers as determined by the DEPARTMENT to be available for this Contract. The Coal Contract Area is outlined and more particularly described in Annex "A" attached hereto.

2.10 Coal Operation shall include:

1. The examination, investigation and/or exploration of lands supposed to contain Coal by detailed surface geologic mapping, core drilling, trenching, test pitting and other appropriate means for the purpose of probing the presence of Coal deposits and extent thereof;
2. Steps necessary to reach the Coal deposits so that they can be mined, including but not limited to shaft sinking and tunneling; and
3. The extraction, beneficiation and transportation up to the Delivery Point.

2.11 Coal Reserves in Commercial Quantity - means Coal in such quantities which will allow economic development and production of Coal in the Coal Contract Area as determined jointly by the OPERATOR and the DEPARTMENT after taking into account factors such as measured reserves, quality of Coal, mining method, location and accessibility to market.

2.12 Contract - means this Coal Operating Contract.

2.13 Contract Year - means a period of twelve (12) consecutive months counted from the Effective Date of this Contract and, thereafter, from each anniversary of such Effective Date.

2.14 Delivery Point - means the point at which Coal reaches the delivery facility as agreed upon by the OPERATOR and the buyer in the sales contract and/or purchase order.

2.15 DENR or Department of Environment and Natural Resources – refers to the agency of the Government tasked to implement environmental and natural resources laws and policies and to supervise related projects in accordance with Executive Order No. 192, s. 1987.

2.16 DEPARTMENT – means the Department of Energy of the Government, or its successor.

2.17 Development and Production Area – refers to the specific geographical area over which the OPERATOR is given the exclusive right to develop and from which to produce Coal in accordance with this Contract.

2.18 Development and Production Phase - means the stage of this Contract during which the OPERATOR conducts activities necessary to reach and extract the Coal deposits, including but not limited to shaft sinking, tunneling and open-pit mining, as well as the beneficiation and transportation of the Coal up to the Delivery Point.

2.19 ECC or Environmental Compliance Certificate – refers to the certification issued by the DENR in accordance with Presidential Decree No. 1586 stating that the activity of the OPERATOR is covered by the Environment Impact System and has complied with all the requirements and standards therein.

2.20 Effective Date - means the date of execution of this Contract by the Parties.

2.21 Exploration Phase - means the stage of this Contract during which the OPERATOR conducts examination, investigation and/or exploration of lands supposed to contain Coal by detailed surface geologic mapping, core drilling, trenching, test pitting and other appropriate means for the purpose of probing the presence of Coal deposits and extent thereof.

2.22 Force Majeure – refers to events or circumstances that cannot be foreseen or which, though foreseen, are inevitable, as provided in Section 12.4 herein.

2.23 Foreign Exchange means currency other than Philippine currency which is freely convertible into gold or currencies eligible to form part of the country's international reserves, acceptable to both the DEPARTMENT and the OPERATOR.

2.24 Government - means the Government of the Republic of the Philippines.

2.25 Gross Income - means the gross proceeds from the sale of Coal produced under the Contract and sold during the taxable year at posted or market price, as the case may be, all as determined pursuant to Section VI, and Coal Operation such other income which are incidental to and arising from any one or more of the OPERATOR.

2.26 Market Price - means the price which is realized for Coal produced under this Contract if sold in a transaction between independent persons dealing at arm's length in a free market.

2.27 NCIP or National Commission on Indigenous Peoples – refers to the office created by Republic Act No. 8371 responsible for developing and implementing the policies of the Government concerning indigenous peoples.

2.28 Operating Expenses - means the total expenditures for Coal Operation and expenses related to securing Pre-condition Certificate, Environmental Compliance Certificate (ECC) and other certifications/permits necessary for the Coal Operation, incurred by the OPERATOR as provided for in the Contract and determined in accordance with the Accounting Procedure attached hereto and made part hereof as Annex "B". These expenses include but are not limited to the cost of detailed surface geologic mapping, core drilling, trenching, test pitting and other appropriate means for the probing of the presence and extent of Coal deposits, mining of Coal which will include sinking, tunneling, extraction and delivery of Coal up to the Delivery Point.

2.29 Philippine Corporation - means a corporation organized under Philippine laws at least sixty percent (60%) of the capital of which is owned and held by citizens of the Philippines.

2.30 Posted Price - means the FOB price established by the OPERATOR and the DEPARTMENT for each grade, specific gravity and quality of Coal offered for sale to buyers for export at the particular point of export, which price shall be based upon geographic location and the fair market export values for Coal of comparable grade, gravity and quality.

2.31 Work Program – means all types of plans and activities formulated for the performance of the Coal Operation, including plans and programs for exploration, development and production.

SECTION III
TERM

3.1 The Exploration Phase under this Contract shall be two (2) years from the Effective Date, after which time this Contract shall automatically terminate, unless:

a. Coal Reserves in Commercial Quantity is delineated by both Parties; and
b. the Exploration Phase is extended with the approval by the DEPARTMENT for a maximum period of two (2) years, provided that the OPERATOR:

i. Has not been in default in its exploration work and other obligations;
ii. Has complied with the Work Program and budget submitted to the DEPARTMENT; and
iii. Has provided a Work Program and budget for the extension period that is acceptable to the DEPARTMENT.

This Contract shall automatically terminate at the end of such extension period unless, at such time, Coal Reserves in Commercial Quantity is measured in any area covered by this Contract.

3.2 If the Parties have measured and agreed on the existence of Coal Reserves in Commercial Quantity, this Contract shall proceed to the Development and Production Phase after subsequent approval by the DEPARTMENT of the Coal development and production Work Program and feasibility study submitted by the OPERATOR and the submission of the approved Environmental Compliance Certificate (ECC) and Certification Precondition by DENR and NCIP, respectively, and shall remain in force during the balance of the Exploration Phase or any extension thereof and/or for an additional period of up to ten (10) years. Thereafter, upon the request of the OPERATOR, the DEPARTMENT may extend the term of this Contract for a maximum of another ten (10) years, provided that the OPERATOR is not in default of its obligations. Thereafter, the OPERATOR may request for the extension of the Contract term for a series of three (3)-year periods, the total of which shall not exceed twelve (12) years. For the avoidance of doubt, the term may be reduced if a shorter period of time is required to continue and maintain economic Coal development and production as jointly determined by the OPERATOR and the DEPARTMENT.

3.3 During Exploration Phase, if the Parties have measured and agreed on the existence of Coal Reserves in Commercial Quantity, the OPERATOR may proceed to Development and Production Phase .at the end of the Exploration Phase, the OPERATOR shall retain only the Coal blocks where it has a Coal development and production Work Program approved by the DEPARTMENT. In both cases, all other Coal blocks covered by this Contract must be relinquished prior to the start of the Development and Production Phase, unless an annual exploration Work Program is approved by the DEPARTMENT for the Coal blocks where no Development and Production Area is established but which the OPERATOR opts to retain after the Exploration Phase. If the OPERATOR fails to submit an annual exploration Work Program prior to the start of any Contract Year these Coal blocks shall automatically be deemed relinquished and taken out of the Coal Contract Area, or if it fails without justifiable cause to implement the approved exploration Work Program for these retained Coal blocks , the Coal Blocks shall be taken out of the Coal Contract Area.

SECTION IV
WORK PROGRAM AND EXPENDITURES

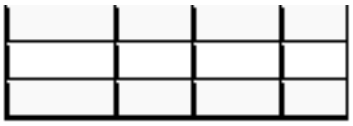
4.1 The OPERATOR, within one (1) year from the award of the Contract shall secure a Certificate of Non-Coverage from the DENR and Certification Precondition (for Exploration Phase) from the NCIP.

4.2 Before the commencement of Coal development and production activities, the OPERATOR shall secure an ECC from the DENR and Certification Precondition (for Development and Production Phase) from the NCIP.

4.3 The OPERATOR shall be obliged to spend not less than for the direct implementation of the following Work Program:

Work Commitments

Activities	Year I	Year II	Total



If Coal Reserves in Commercial Quantity have been determined jointly by the OPERATOR and the DEPARTMENT, and the OPERATOR opts to enter to the Development and Production Phase of this Contract, the OPERATOR shall submit a five (5)-year development and production Work Program, as well as feasibility study, for the approval of the DEPARTMENT including the submission of the approved ECC and Certification Precondition by DENR and NCIP, respectively. After the approval by the DEPARTMENT of the five (5)-year development and production Work Program and feasibility study, the OPERATOR shall undertake Coal development and production in the Coal Contract Area within the period agreed by both Parties, and shall be obliged to spend in the development and production of the Coal Contract Area the minimum amount committed by the OPERATOR for the purpose. Provided, that if during any Contract Year, the OPERATOR shall spend more than the amount of money required to be spent, the excess may be credited against the amount of money required to be spent by the OPERATOR during the succeeding Contract Years except that excess expenditures for exploration cannot be credited against financial commitments for development and production; Provided, further, that should the OPERATOR fail to comply with the work obligations provided for in this Contract, it shall pay to the DEPARTMENT the amount it should have spent but did not in direct prosecution of the work obligations. For purposes of this Section, in addition to the remedies which the DEPARTMENT may apply under Section 12.7, failure on the part of the OPERATOR to meet the commitment as provided for herein shall be deemed a failure to spend the amount committed and the OPERATOR shall then pay the DEPARTMENT the amount which is left unspent during each Contract Year.

The approved Coal development and production Work Program shall be executed by the OPERATOR. At least six (6) months prior to the expiration of the fifth (5th) year of the Development and Production Phase, the OPERATOR shall submit to the DEPARTMENT for approval another Coal production Work Program with the corresponding budget for the next five (5) Contract Years.

If during any Contract Year, the OPERATOR fails to produce the minimum amount of Coal that is prescribed to be produced in the Work Program, then the OPERATOR shall pay to the DEPARTMENT a penalty which is determined and computed hereunder.

1. In any Contract Year, the deficiency in Coal production is the difference in the sum of Coal produced and the sum of Coal required to be produced;
2. The DEPARTMENT shall determine the average selling price per metric ton of all Coal produced and sold by the OPERATOR in the Coal Contract Area during any Contract Year;
3. The amount of Coal determined in paragraph (1) above shall be multiplied with the average selling price determined in paragraph (2) herein. Thereafter, the DEPARTMENT, shall proceed to apply Section VI of the Contract on recovery of Operating Expenses and accounting for proceeds of production;
4. The share of the Government prescribed in Section 6.5 of the Contract shall be the amount of the penalty to be paid to the DEPARTMENT.

In connection with the above penalty, the DEPARTMENT may enforce on the performance bond posted by the OPERATOR in accordance with Section 5.1(l) to satisfy any penalty not paid to the DEPARTMENT.

The payment of the foregoing penalty is without prejudice to the actions and remedies which the DEPARTMENT may institute and avail of as provided in Section 12.7 of this Contract.

4.4 The OPERATOR shall undertake Coal development and production within the Coal Contract Area during the term of the Contract in accordance with the Work Program approved by the DEPARTMENT.

SECTION V
RIGHTS AND OBLIGATIONS OF THE PARTIES

5.1 The OPERATOR shall have the following obligations under this Contract:

a. Perform all Coal Operation and provide all necessary services, technology and financing in connection therewith. A licensed mining engineer or geologist, as appropriate, shall be employed by the OPERATOR on a full time basis to oversee the Coal Operation.
b. Conduct a boundary survey of the Coal blocks covered by this Contract within one (1) year from the Effective Date of this Contract, subject to the provisions of Chapter IV, Sections I & II of BED Circular No. 81-11-10.
c. Operate the Coal Contract Area on behalf of the Government, subject to the provisions of all applicable laws relating to labor, health, safety, indigenous people's rights and ecology/environment, avoiding hazards to life, health and property, avoiding pollution of air, land and water. A safety engineer duly accredited by the DEPARTMENT shall oversee the safety aspect of the Coal Operation on a full time basis.
d. Before the start of Coal development and production operations, acquire gas detectors and other safety devices and provide each mine worker with personal protective equipment such as, but not limited to: self-rescuer, skull guard, safety shoes, cap lamp and respirator/dust mask in accordance with applicable provisions under the DEPARTMENT's "Coal Mine Safety Rules and Regulations" and other DEPARTMENT circulars and directives.
e. Maintain detailed technical records and furnish the DEPARTMENT promptly with all information, data and reports as required under Circular No. 81-11-10 as amended by subsequent circulars.
f. Maintain complete and accurate accounting records of all income, costs and expenses for the Coal Operation in accordance with the provisions of the Accounting Procedures- hereto attached as Annex "B" and to secure the accounting records in good order.
g. Conform to regulations regarding, among others, safety, demarcation of the Coal Contract Area, and non-interference with the rights of other petroleum, mineral and natural resources operations.
h. Remit to the DEPARTMENT the government share from its reported sale of Coal within sixty (60) days following the end of each Calendar Quarter. Failure to remit the same on time without justifiable cause would render the OPERATOR liable for both civil and criminal prosecution, including the cancellation of the Contract.
i. Maintain all necessary equipment in good order and allow access to these as well as to the exploration, development and production sites and all other sites of Coal Operation to the inspectors authorized by the DEPARTMENT.
j. Allow representatives authorized by the DEPARTMENT at all reasonable times full access to accounts, books and records to Coal Operation hereunder for tax and other fiscal purposes. For this purpose, actual inspection or examination of such accounts, books and records of the OPERATOR are reimbursable to the OPERATOR as Operating Expenses as defined in this Contract and its Accounting Procedures.
k. Give priority in employment to qualified personnel in the municipality or municipalities or province where the exploration, development and production are located; and
l. Within thirty (30) days after the Effective Date of this Contract or upon the implementation of the succeeding Contract Year, the OPERATOR shall post a performance bond of sufficient amount in favor of the DEPARTMENT, conditioned upon the faithful performance by the OPERATOR of any or all the obligations under and pursuant to this Contract. The amount of the guarantee for each Contract Year shall be adjusted in accordance with the obligations as approved in the Work Program for the respective Contract Year. Otherwise the DEPARTMENT shall impose penalties and/or initiate cancellation proceedings as provided for under DOE Circular No. 93-12-10.
m. Properly abandon and rehabilitate all sites affected by the Coal Operation, at the OPERATOR's expense, immediately after the termination of any Coal Operation. It is the OPERATOR's responsibility to decommission and dispose of all facilities erected and to restore all sites affected by tunneling and drilling during the Coal Operation.

n. The OPERATOR shall regularly present, within the duration of the contract, a tax clearance from the Bureau of Internal Revenue (BIR) as well as copy of its income and business tax returns duly stamped and received by the BIR and duly validated with the tax payments made thereon.

5.2 The OPERATOR shall have the following rights under this Contract:

a. Exemption from all national taxes except income tax.
b. Exemption from payment of tariff duties, compensating tax and value-added tax on importations of machinery and equipment, spare parts and materials required for the Coal Operation subject to the following conditions:

i. That said machinery, equipment, spare parts and materials of comparable price and quality:
1.
1. are not manufactured in the Philippines;
2. are directly and actually needed and will be used exclusively by the OPERATOR in its operations or in the operations conducted by a Sub-contractor on behalf of the OPERATOR;
3. are covered by shipping documents in the name of the OPERATOR to whom the shipment will be delivered direct by customs authorities; and

ii. The prior approval of the DEPARTMENT was obtained by the OPERATOR before the importation of such machinery, equipment, spare parts and materials which approval shall not be unreasonably withheld; Provided, however, that the OPERATOR or its Sub-contractor may not sell, transfer or dispose of such machinery, equipment, spare parts and materials within the Philippines without the prior approval of the DEPARTMENT and payment of taxes due the Government; Provided, further, that should the OPERATOR sell, transfer, or dispose of these machinery, equipment, spare parts or materials without the prior consent of the DEPARTMENT, it shall pay twice the amount of the tax exemption granted; Provided, finally, that the DEPARTMENT shall allow and approve the sale, transfer or disposition of the said items within the Philippines without tax if made (1) to another operator under a coal operating contract; (2) for reason of technical obsolescence; or (3) for purposes of replacement to improve and/or expand Coal Operations under this Contract.

c. The entry upon the sole approval of the DEPARTMENT which shall not be unreasonably withheld, of alien technical and specialized personnel (including the immediate members of their families) who may exercise their professions solely for the operation of the OPERATOR as prescribed in this Contract; Provided, that if the employment or connection of any such alien with the OPERATOR ceases, the applicable laws and regulations on immigration shall apply to him and his immediate family.
d. Have at all times the right of ingress to and egress from the Coal Contract Area and to and from facilities wherever located.

SECTION VI
RECOVERY OF OPERATING EXPENSES AND ACCOUNTING FOR PROCEEDS OF PRODUCTION

6.1 In each Calendar Year, the OPERATOR can recover from the Gross Income under this Contract an amount equal to all Operating Expenses; Provided, that the amount so recovered shall not exceed ninety percent (90%) of the total Gross Income in any Calendar Year; Provided, further, that if in any Calendar Year the Operating Expenses exceeds ninety percent (90%) of the Gross Income, or if there is no Gross Income, then the unrecovered Operating Expenses shall be recovered from the Gross Income in succeeding Calendar Years.

6.2 The OPERATOR shall be entitled to a fee, the net amount of which shall not exceed forty percent (40%) of the net operating income.

6.3 In addition to the fee provided in paragraph 6.2, the OPERATOR shall be granted a special allowance the amount of which shall not exceed thirty percent (30%) of the net operating income.

6.4 For purposes of determining gross proceeds from the sale of Coal, it shall be valued as follows:

a. All Coal sold for consumption in the Philippines shall be valued at Market Price for such Coal.
b. All Coal exported shall be valued at the Posted Price.
c. Reasonable commissions or brokerage fees incurred in connection with sales to third parties, if any, shall be deducted from gross proceeds but shall not exceed the customary and prevailing rates.
d. Delivery expenses to end-users shall be deducted from the gross proceeds provided that, the selling price of Coal is inclusive of freight cost pursuant to the sales contract and/or purchase agreement. Provided, further, that the freight cost to be allowed shall be limited to actual delivery expenses paid to the trucking/shipping companies or freight cost included in the sales invoice whichever is lower.

6.5 The balance of the Gross Income after deducting all Operating Expenses, OPERATOR's fee and special allowance shall be paid to the DEPARTMENT as share of the Government.

SECTION VII
PAYMENTS

7.1 All payments which this Contract obligates the OPERATOR to make to the DEPARTMENT shall be in Philippine currency realized as a result of the domestic and export sale of Coal. All such payments shall be translated at the applicable exchange rate as defined in the Accounting Procedure attached hereto as Annex "B."

SECTION VIII
ASSETS AND EQUIPMENT

8.1 The OPERATOR shall acquire for the Coal Operation only such assets as are reasonably estimated to be required in carrying out the Coal Operation and approved in the Work Program and budget.

8.2 The DEPARTMENT shall have the ownership of any cost recovered assets and materials, equipment and facilities which it elects to retain after the termination of this Contract. However, all other materials, equipment and facilities which the DEPARTMENT does not elect to retain shall be removed and disposed of by the OPERATOR within one (1) year after the termination of this Contract, or within the period agreed by the Parties.

8.3 The OPERATOR may also utilize in the Coal Operation, equipment owned and made available by OPERATOR, and charges to the Coal Operation account for use of such equipment shall be considered as provided for in the Accounting Procedures.

SECTION IX
EMPLOYMENT AND TRAINING OF FILIPINO PERSONNEL

9.1 The OPERATOR agrees to employ qualified Filipino personnel in the Coal Operation and, after development and production commence, to undertake upon approval of the DEPARTMENT, the schooling and training of Filipino personnel for labor and staff position, including administrative, technical and executive management positions.

9.2 The OPERATOR as directed by the DEPARTMENT shall provide assistance in kind in the amount of _____.

9.3 The OPERATOR shall provide assistance for training, conferences and other related programs and activities for the DEPARTMENT personnel, consisting

of _____ per year cumulative during the Exploration Phase and per year cumulative during the Development and Production Phase. The cost and expenses incurred thereto by the OPERATOR shall form part of the Operating Expenses.

9.4 A training and institutional development assistance in the amount of per year cumulative will be granted to the residents as determined by the host province in the form of scholarship preferably in a State University as directed by the DEPARTMENT under its coal development program.

9.5 The OPERATOR shall remit to the DEPARTMENT signature bonus in the amount of in cash within thirty (30) days from the Effective Date.

SECTION X
TERMINATION

10.1 This Contract shall terminate or shall be cancelled as provided for in Sections III and 12.7 hereof. In such event, the OPERATOR shall be relieved of its obligations under the terms of this Contract, except for those obligations that have to be fulfilled after the termination of this Contract.

SECTION XI
BOOKS OF ACCOUNTS AND AUDIT

11.1 The OPERATOR shall be responsible for keeping complete books of accounts, reflecting all transactions in connection with Coal Operation in accordance with the Accounting Procedure attached hereto as Annex "B".

11.2 The DEPARTMENT shall have the right to inspect and audit the OPERATOR's books of accounts relating to this Contract for any Calendar Year within the twenty-four (24) months period following the end of each Calendar Year. Any such audit will be completed within twelve (12) months from the commencement of audit. Any exception must be made in writing within ninety (90) days following the completion of such an audit. If the DEPARTMENT fails to give such written exceptions within such time, or fails or declines to conduct an audit of the OPERATOR's books of accounts within the time period stated above, then the OPERATOR's books of accounts and statements of Operating Expenses for such Calendar Year shall be established as correct and final for all purposes including the recovery of Operating Expenses.

11.3 The DEPARTMENT is entitled upon prior notice to all relevant records, files and other information and may inspect such sites and facilities as necessary.

11.4 If the DEPARTMENT notifies the OPERATOR of an exception to the OPERATOR's books of accounts within the time period specified in Section 11.2 above, the OPERATOR shall within ninety (90) days after receipt of such notice confer with the DEPARTMENT regarding the exception and the Parties shall attempt to reach a mutually acceptable resolution of such exception within a period not to exceed three (3) months. If any cost or expense included in the OPERATOR's statement of Operating Expenses is the subject of an exception which cannot be resolved during such three (3) months period, then such cost or expense shall be excluded as Operating Expenses and shall not be recoverable from Gross Income pending the resolution of such exception through mutual agreement or arbitration. If such cost or expense is subsequently determined to be properly included in the OPERATOR's statement of Operating Expenses, either by mutual agreement or arbitration, then the OPERATOR's current statement of Operating Expenses shall be increased by the amount of such cost or expense.

SECTION XII
OTHER PROVISIONS

12.1 Any notice/s required or given by either Party to the other Party shall be in writing and shall be effective when a copy thereof is handed to or served upon the Party's duly designated representative or the person in charge of the office or place of business; or when sent by telex with written confirmation subsequently received within fifteen (15) days, notice shall be effective on date of telex receipt; or when sent by facsimile, notice shall be effective upon the issuance of a transmission report confirming that the notice was successfully transmitted to the addressee's number; or when sent by registered mail, notice shall be effective upon actual receipt by the addressee, but if the addressee fails to claim its mail from the post office within five (5) days from the date of the first notice of the postmaster, service shall take effect at the expiration of such time. All such notices shall be addressed:

To the DEPARTMENT –

_____

SECRETARY
DEPARTMENT OF ENERGY
Energy Center, Merritt Road
Fort Bonifacio, Taguig City, Metro Manila
Telefax (632) 840-2068

To the OPERATOR –

_____
_____

_____

Any Party may substitute or change its address on written notice thereof to the other Parties.

12.2 The laws of the Republic of the Philippines shall apply to this Contract. In addition, the provisions and requirements embodied in BED Circular No. 81-11-10, as amended and BED Circular No. 83-08-09 as adopted and implemented by the DEPARTMENT as well as other implementing circulars, rules and regulations of Presidential Decree No. 972, as amended, which shall be issued by the DEPARTMENT and its successors are incorporated in whole to form an integral part of this Contract.

12.3 The obligations under this Contract maybe suspended based on the following conditions:

a. Any failure or delay on the part of either Party in the performance of its obligations or duties hereunder shall be excused to the extent attributable to Force Majeure.
b. If Coal Operation are delayed, curtailed or prevented by such causes, then the time for enjoying the rights and carrying out the obligations thereby affected, and all rights and obligations hereunder shall be extended for a period equal to the period thus involved, except that the duration of this Contract as provided in Section III hereof shall remain.
c. Force Majeure shall include acts of God, unavoidable accidents, acts of war or conditions arising out of or attributable to war (declared or undeclared), laws, rules and regulations and orders by any government or governmental agency, strikes, lockouts and other labor disturbances, floods, storms, and other natural disturbances, insurrections, riots and other civil disturbances and all others beyond the control of the party concerned; Provided, however, that as to the DEPARTMENT only laws, rules and regulations and orders by the Government or any governmental agency of the Republic of the Philippines shall not constitute Force Majeure.
d. The Party whose ability to perform its obligations is impaired due to Force Majeure shall notify the other Party in writing of such fact within a period of sixty (60) days from the existence of the Force

Majeure with reasonable detail as to the cause and nature thereof and both Parties shall do what is reasonably within their power to remove such cause.

12.4 The rights and obligations of the OPERATOR under this Contract shall not be assigned or transferred without the prior written approval of the DEPARTMENT; Provided, that, such a transfer or assignment may be made only to a qualified person or corporation possessing the resources and capability to continue the Coal Operation under this Contract and that the OPERATOR has complied with all the obligations of this Contract. Provided, that during the Exploration Phase, this Contract shall not be transferred or assigned except where the transferee or assignee is an Affiliate of the OPERATOR created for the special purpose of handling the project under this Contract.

12.5 All Department circulars, rules and regulations issued or to be issued by the DEPARTMENT whether in the exercise of its regulatory powers or contractual rights shall form part of this Contract.

12.6 The DEPARTMENT shall have the power to cancel and annul this Contract after due notice for failure of the OPERATOR to:

a. fulfill its work obligations in any Contract Year without justifiable cause;
b. secure the Certificate of Non-Coverage and Certification Precondition within one (1) year from the award of the Contract;
c. conduct a boundary survey of the Coal blocks covered by this Contract within one (1) year from the Effective Date;
d. remit the government share within sixty (60) days following the end of each Calendar Quarter;
e. post the required performance bond within thirty (30) days pursuant to Section 5.1 (l);
f. meet safety standards as stipulated in the DEPARTMENT's Coal Mine Safety Rules and Regulations, and Section V of the Guidelines for Coal Operation in the Philippines;
g. submit the reportorial requirements despite repeated notice/demands; and
h. comply with the provisions of Presidential Decree No. 972, as amended and all other existing applicable implementing circulars, rules and regulations and such others as may be issued by the DEPARTMENT.

The cancellation of the Contract by the DEPARTMENT is without prejudice to its right to cancel/forfeit in its favor the performance bond posted under Section 5.1 (l) to satisfy any and all obligations due to the DEPARTMENT.

12.7 The OPERATOR warrants that it or any of its officials or representatives has not given or promised to give any money or gift to any employee/official of the DEPARTMENT to influence the decision regarding the awarding of this Contract, nor the OPERATOR has or its officials or representatives have exerted or utilized any unlawful influence on any employee/official of the DEPARTMENT to solicit or secure this Contract through an agreement to pay a commission, percentage, brokerage or contingent fee.

The OPERATOR hereby agrees that the breach of these warranties shall be sufficient ground for the DEPARTMENT at its discretion to terminate or cancel this Contract without prejudice to the OPERATOR's or any other person's civil or criminal liability under any applicable laws.

SECTION XIII
EFFECTIVITY

13.1 This Contract shall come into effect as of the Effective Date hereof.

SECTION XIV
VENUE OF JUDICIAL ACTION

14.1 As much as possible, disputes pertaining to this Contract shall be settled amicably between the Parties. However, in the event either Party to the Contract shall take judicial action, the Parties agree that venue for purposes thereof shall be laid exclusively with the proper courts exclusively in Taguig City, and that writs of attachment, injunction, replevin, seizure, etc. issued thereby may be served and enforced anywhere in the Philippines.

In WITNESS WHEREOF, the Parties hereunto have signed this Contract as of the day and year first above written.

GOVERNMENT OF THE REPUBLIC OF THE PHILIPPINES THROUGH THEDEPARTMENT OF ENERGY

_____

By:

By:

_____

_____

Secretary

Witness:

_____

_____

ACKNOWLEDGMENT

REPUBLIC OF THE PHILIPPINES }
_____CITY, METRO MANILA } S. S.

Before me, a Notary Public for and in the City of Manila, this th day of , 2014, personally appeared:

Name	Passport No. / Driver's License No.	Place Issued	Valid Until

known to be the same persons described in the foregoing instrument, who acknowledged before me that their signatures on the instrument were voluntarily affixed by them for the purposes stated therein, and who

declared to me that they executed the instrument as their free and voluntary act and deed as well as the free and voluntary act and deed of the corporation herein represented.

This instrument consisting of twenty-_____ (__) pages, including the page on which the acknowledgment is written, is signed on each and every page thereof by the parties and their instrumental witnesses and sealed with my notarial seal.

WITNESS MY HAND AND SEAL on the date and at the place first above-written.

NOTARY PUBLIC

Doc. No. _____;
Page No. _____;
Book No. ;
Series of 2014.a

Republic of the Philippines
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
DEPARTMENT OF FINANCE
DEPARTMENT OF BUDGET AND MANAGEMENT
DEPARTMENT OF INTERIOR AND LOCAL GOVERNMENT
DENR-DOF-DBM-DILG Joint Circular No. 2010-1
June 15, 2010

FOR: The Governors, Municipal and City Mayors, Barangay Chairmen, Sanggunian Members and Other Local Government Officials; and All Others Concerned

SUBJECT: **REVISED GUIDELINES AND PROCEDURES ON THE RELEASE OF THE SHARE OF LOCAL GOVERNMENT UNITS DERIVED BY THE NATIONAL GOVERNMENT FROM ROYALTY INCOME COLLECTED FROM MINERAL RESERVATIONS**

1.0 LEGAL BASES:

Section 5 of Republic Act (RA) No. 7942, the Philippine Mining Act of 1995, provides that the President may establish Mineral Reservations.

Section 13 of Department of Environment and Natural Resources (DENR) Administrative Order (DAO) No. 96-40, as amended, the revised Implementing Rules and Regulation (IRR) of RA No. 7942, provides that the Contractors/Permit Holders shall pay to the Mines and Geosciences Bureau (MGB) a royalty for minerals/mineral products extracted or produced from the Mineral Reservations.

Section 290 of RA No. 7160 (The 1991 Local Government Code) and its IRR provide that LGUs are entitled to a 40% share from the gross collection derived by the National Government (NG) from the preceding fiscal year from royalty income.

2.0 PURPOSE

In general, this circular is issued to streamline and enhance the guidelines and procedures for the release of LGUs' share from royalty income.

The specific objectives are as follows:

2.1 To ensure the correctness and accuracy of royalty income collections in arriving at the shares due to the LGUs concerned.

2.2 To expedite the processing and release of the LGUs allocable shares from the royalty income thru a simplified process within the given timeframe.

2.3 To clarify the roles and responsibilities of the NGAs involved in the implementation of this Circular.

3.0 DEFINITION OF TERMS

As used in and for the purposes of this Circular, the following terms shall mean:

a. Contractor - a qualified person acting alone or in consortium, who is a party to a Mineral Agreement or Financial or Technical Assistance Agreements as provided under DAO No. 96-40, as amended.

b. Exclusive Economic Zone - the water, sea bottom and subsurface measured from the baseline of the Philippine Archipelago up to two hundred (200) nautical miles offshore.

c. Mineral Reservations - areas established and proclaimed as such by the President of the Philippines upon the recommendation of the Director of the MGB through the Secretary of the DENR, including all submerged lands within the contiguous zone and Exclusive Economic Zone, pursuant to RA No. 7942 and its IRR.

d. Minerals - all naturally occurring inorganic substances in solid, liquid, gas or any intermediate state excluding energy materials such as coal, petroleum, natural gas, radioactive materials and geothermal energy.

e. Permit Holder - a holder of any mining permit issued under DAO No. 96-40, as amended, other than Exploration Permit.

f. Royalty - the income of Government, which shall not be less than five percent (5%) of the market value of the gross output of the minerals/mineral products extracted or produced from the Mineral Reservations, being paid by the Contractors/Permit Holders concerned to the MGB.

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4.0 ROLES AND RESPONSIBILITIES

The following NGAs shall endeavor to establish and share among themselves on a timely basis, information and an updated database to facilitate the exchange of information needed for the smooth and reliable processing and release of the shares of LGUs from the royalty income.

4.1 DENR - MGB, shall:

4.1.1 For budget preparation purposes, submit to the Department of Budget and Management (DBM), the estimated or projected royalty income to be collected for the current year and the corresponding forty percent (40%) share of the LGUs on or before March 15 of every year. The amount should be consistent with that reflected in the MGB Statement of Revenue (BP Form 100).

4.1.2 For budget execution purposes, prepare a Joint Certification of the actual collections from royalty income during each calendar year. The said certification/documents shall be transmitted to the BTr, for validation and approval purposes, within sixty (60) days immediately after the end of the year. This shall be supported with the List of Deposited Collections, validated deposit slip and a schedule of the corresponding shares of the beneficiary LGUs from the actual royalty income collections from the preceding year. In case the mining sites/operations are located in two (2) or more provinces, or in two (2) or more component cities, or in two (2) or more barangays, the updated master list of land area officially issued by the Land Management Bureau (LMB) and the updated census of population officially issued by the National Statistics Office shall be adopted as basis in computing the allocation of shares of the affected LGUs.

4.1.3 Inform the LGUs of their share from the proceeds of the royalty income from Mineral Reservation of the preceding year within thirty (30) days after receipt of the copy of the validated and approved Joint Certification submitted by the BTr to DBM.

4.2 Department of Finance – BTr, shall:

4.2.1 Validate and approve the Joint Certification transmitted by MGB based on confirmed royalty collections within thirty (30) days immediately after receipt thereof. The said certification shall be validated from the reports transmitted by the BTr Regional Offices and Authorized Government Depository Banks.

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4.2.2 Transmit to the DBM the duly validated and approved Joint Certification together with validated collections and schedule of the corresponding shares of the beneficiary LGUs within thirty (30) days immediately after the actual receipts of said certification/documents from the MGB.

4.2.3 Furnish the MGB a copy of the validated and approved Joint Certification within fifteen (15) days from transmittal thereof to the DBM.

4.3 Department of the Interior and Local Government (DILG) – Bureau of Local Government Supervisions (BLGS), shall:

4.3.1 Enjoin the Local Chief Executives (LCEs) to ensure submission by the Contractors and Permit Holders of the quarterly production and sales report form to the MGB Regional Offices.

4.3.2 Furnish the DBM and MGB with the updates of the masterlist of LGUs during the 1st quarter of each year as a result of the creation, conversion, merger and abolition of LGUs.

4.4 Department of Budget and Management (DBM) – Budget and Management Bureau – G (BMB-G) and Regional Offices (ROs), shall:

4.4.1 For budget preparation purposes, program the amount representing the LGUs shares on the royalty income in the budget of the following year, based on the DENR-MGB estimated or projected royalty income to be collected for the current year and the corresponding 40% share of the LGUs.

4.4.2 Release within thirty (30) days the shares of the LGUs in the royalty by issuing the allotment and the corresponding cash allocation based on the Joint Certification issued by the MGB and BTr of royalty collections and the schedule of the corresponding shares of the beneficiary LGUs. The funding check shall be deposited to the Government Servicing Banks (GSBs) for direct credit to the account of beneficiary LGUs.

5.0 DISTRIBUTION OF SHARES OF LGUs

5.1 Pursuant to Section 292 of R.A. No. 7160, the 40% share of the LGUs from the preceding year's collections royalty income shall be distributed as follows:

Particular	Percentage (%) of Distribution				
	Province	Component City/Municipality	Highly Urbanized/ Independent Component City	Barangay	Total
Where the natural resources are located in the Province and in one city/ municipality/ Barangay	20	45		35	100
Where the natural resources are located in a highly urbanized or independent component city and in one barangay			65	35	100
Provided, however, that where the natural resources are located in two (2) or more provinces, or in two (2) or more component cities or municipalities, or in two (2) or more highly urbanized or independent component cities or in two (2) or more barangays, their respective shares shall be computed on the basis of:					
Population			70		
Land Area			30		

6.0 FUNDING SOURCE

6.1 The 40% share of LGUs from the gross royalty income collections derived by the NG from the preceding fiscal year shall be released chargeable against the current year's General Appropriations Act.

7.0 TIMELINES FOR THE SUBMISSION, PROCESSING AND RELEASE OF THE SHARES OF LGUs

PERIOD	MGB Submission of Joint Certification to BTr	BTr Validation (of) and Submission of Joint MGB & BTr Certification to DBM	Release of Funds by DBM
January 1 to December 31 of the current year	Within 60 days from the end of the preceding year	30 days from the submission of MGB collections/ 15 days after completion of validation	Within 30 days from receipt of the joint certification from MGB and BTr

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8.0 REPEALING CLAUSE

Any provision of DBM-DOF-DENR-DOE Joint Circular No. 2006-1 dated February 13, 2006 and any rule or regulation in connection with the release of the share of local government units (LGUs) derived by the national government from royalty income collected from mineral reservation projects are hereby amended or repealed accordingly.

9.0 EFFECTIVITY CLAUSE

This Joint Circular shall take effect immediately.

MARGARITO B. TEVES
Secretary
Department of Finance
010525

JOAQUIN C. LAGONERA
Secretary
Department of Budget and Management

RONALDO V. PUNO
Secretary
Department of the Interior and Local Government
EILG 10-001091

HORACIO C. RAMOS
Secretary
Department of Environment and Natural Resources
JUN 10 2010
SENR028161

DEPARTMENT OF BUDGET AND MANAGEMENT
OFFICIAL
RELEASE
CENTRAL RECORDS DIV.
MALACAÑANG, MANILA

Republic of the Philippines
DEPARTMENT OF FINANCE
DEPARTMENT OF BUDGET AND MANAGEMENT
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES
DOF-DBM-DILG-DENR Joint Circular No. 2009-1
March 31, 2009

FOR : **The Governors, Municipal and City Mayors, Barangay Chairmen, Sanggunian Members and Other Local Government Officials; All Others Concerned**

SUBJECT : **UPDATED GUIDELINES AND PROCEDURES ON THE RELEASE OF THE SHARE OF LOCAL GOVERNMENT UNITS FROM THE COLLECTIONS DERIVED BY THE NATIONAL GOVERNMENT FROM MINING TAXES**

1.0 BACKGROUND

Under Section 290 of Republic Act (RA) No. 7160 and its Implementing Rules and Regulations, local government units (LGUs) are entitled to a 40% share from the gross collection derived by the National Government (NG) from the preceding fiscal year from mining taxes as defined under Chapter VII of the National Internal Revenue Code (NIRC), as amended.

2.0 PURPOSE

This circular is issued to streamline and update the guidelines and procedures for the release of LGUs' shares particularly from mining taxes.

The specific objectives are as follows:

2.1 To expedite the processing and release of the LGUs' allocable shares from the mining taxes thru a simplified process with timeframe requirements.

2.2 To enhance the correctness and accuracy of mining tax collections for purposes of ensuring that the full benefits from these tax collections will be received by the concerned LGUs.

2.3 To clarify the roles and responsibilities of all the national government agencies involved in the implementation of this Circular.

2.4 To amend the provisions of DBM-DOF-DENR-DOE Joint Circular No. 2006-1 dated February 13, 2006 relative to the guidelines and procedures on the release of the shares of LGUs from the development and utilization of national wealth, particularly collections of mining taxes.

3.0 ROLES AND RESPONSIBILITIES

The following national government agencies shall endeavor to establish and share among themselves on a timely basis, information and an updated database to facilitate the exchange of information needed for the smooth and reliable processing and release of the shares of LGUs from mining taxes.

3.1 Department of Finance – Bureau of Internal Revenue (BIR), shall

3.1.1 Submit to the Department of Budget and Management (DBM), in coordination with DOF, for budget preparation purposes, the estimated or projected mining tax to be collected for the current year and the corresponding forty percent (40%) share of the LGUs on or before March 15 of every year. The said estimated or projected mining tax collection shall be equivalent to the amount of excise tax from the mining industry allocated from the total revenue target of the BIR.

3.1.2 Prepare and approve a Joint Certification with the Bureau of the Treasury (BTr), for budget execution purposes, the actual collections from mining taxes during each calendar quarter and the schedule of the corresponding shares of the beneficiary LGUs. The said certification shall be transmitted to the BTr, for validation and approval purposes, within seventy five (75) days immediately after the end of the calendar quarter.

In the preparation of the said schedule of shares of certain LGUs where the mining sites/operations are located in two (2) or more provinces, or

in two (2) or more component cities, or in two (2) or more barangays, the updated masterlist of land area officially issued by the Land Management Bureau (LMB) and the updated census of population officially issued by the National Statistics Office shall be adopted as basis in computing the allocable share of the affected LGUs.

3.1.3 Determine the correct mining taxes paid and collected during the immediately preceding year based on the estimated and actual volumes and values of the mineral products submitted by the MGB.

3.2 Department of Finance - Bureau of the Treasury (BTr), shall

3.2.1 Validate and approve the Joint Certification transmitted by the BIR within thirty (30) days immediately after receipt thereof. The said certification shall be validated from the reports transmitted by the BTr Regional Offices and Authorized Agent/Government Depository Banks.

3.2.2 Transmit to the DBM the duly validated and approved Joint Certification within forty five (45) days immediately after the actual receipt of said certification and schedule of LGU shares from the BIR.

3.2.3 Furnish the BIR a copy of the validated and approved Joint Certification accompanied by the summary of recorded mining tax deposits and/or collections and the Journal Entry Voucher issued representing total BIR collections, within fifteen (15) days from transmittal thereof to the DBM.

3.3 Department of Environment and Natural Resources (DENR)

Mines and Geosciences Bureau (MGB), shall

3.3.1 Furnish the BIR not later than the end of February, the estimated annual volumes and values of metallic mineral production of mining companies for the current year.

3.3.2 In order to assist in the enhancement of the mining tax collections, furnish the BIR not later than the end of March, the actual volumes and values, on a per project basis, of metallic minerals produced during the immediately preceding year.

For non-metallic minerals, the actual volumes and values of production, on a per permittee/project basis during the immediately preceding year, shall be furnished to the BIR not later than the end of October of the ensuing year.

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3.3.3 Provide the BIR, within 60 days after the end of each quarter, the list of new metallic permittees, actual volumes and values of their respective production and extraction sites.

Land Management Bureau (LMB), shall

3.3.4 Furnish the BIR an updated copy of the consolidated masterlist of land area not later than December 15 of every third year after CY 2001, after coordination with the DBM.

3.4 Department of the Interior and Local Government (DILG) – Bureau of Local Government Supervision (BLGS), shall

3.4.1 Prepare and submit to the BIR not later than the 15th day of May, the validated list of actual extraction sites of all non-metallic mineral products with a summary of LGUs where such production/extraction originated.

3.4.2 Enjoin the Local Chief Executives (LCEs) to ensure submission by mining permittees of the quarterly production and sales report form to the MGB Regional Offices.

3.4.3 Furnish the DBM, BIR and BTr with the updated masterlist of LGUs during the 1st quarter of each year.

3.5 Department of Budget and Management (DBM) – Regional Operations and Coordination Service (ROCS) and Regional Offices (ROs), shall

3.5.1 Program, for budget preparation purposes, the amount representing the LGUs' shares of the mining taxes in the budget of the following year, based on the estimated or projected mining taxes to be collected for the current year and the corresponding 40% share of the LGUs submitted by the BIR.

3.5.2 Release the shares of the LGUs in the mining taxes by issuing the allotment and the corresponding cash allocation based on the Joint Certification issued by the BIR and BTr of mining tax collections and the schedule of the corresponding shares of the beneficiary LGUs. The Funding Check shall be deposited to the Government Servicing Banks (GSBs) for direct credit to the account of the beneficiary LGUs.

3.5.3 Release the LGUs' shares based on the Joint Certification issued by the BIR and BTr of mining tax collections during the first three (3) quarters of the calendar year in February of the ensuing year. Releases based on

mining taxes collected during the fourth quarter shall be released in May of the ensuing year.

4.0 DISTRIBUTION OF SHARES OF LGUs

4.1 Pursuant to Section 292 of R.A. No. 7160, the 40% share of the LGUs from the preceding year's collections of mining taxes shall be distributed as follows:

Particulars	% of Distribution				
	Province	Component City/ Municipality	Highly Urbanized/ Independent Component City	Barangay	Total
Where the natural resources are located in the Province and in one city/municipality/ Barangay	20	45		35	100
Where the natural resources are located in a highly urbanized or independent component city and in one barangay			65	35	100
Provided, however, that where the natural resources are located in two (2) or more provinces, or in two (2) or more component cities or municipalities, or in two (2) or more highly urbanized or independent component cities or in two (2) or more barangays, their respective shares shall be computed on the basis of:					
Population	70				
Land Area	30				

5.0 FUNDING SOURCE

5.1 The 40% share of LGUs from the gross mining tax collections derived by the national government from the preceding fiscal year shall be released chargeable against the current year's General Appropriations Act.

5

REGION	PROVINCE	IP Group	IP Group	Province
CAR = 1,470,977				
	Abra			**229,543**
		Itneg/Tingguian	124,416	
		Adasen	11,174	
		Banac	7,070	
		Masadiit	13,440	
		Maeng	39,591	
		Mabaca	2,607	
		Balatoc	1,627	
		Binongan	1,128	
		Gubang	1,201	
		Inland	24,290	
		Danao	123	
		Aeta	143	
		Applai	279	
		Bago	559	
		Bontok	304	
		Gaddang	148	
		Ibaloi	126	
		Ibanag	168	
		Igorot	277	
		Ifugao	318	
		Itawes	222	
		Kalinga	220	
		Kankanaey	66	
		Yogad	46	
	Benguet			**634,777**
		Aeta	32	
		Applai/Bontok	153,158	
		Bago	1,466	
		Balangao	405	
		Baliwen	163	
		Barlig	182	
		Gaddang	100	
		Ibaloi	205,517	
		Ibanag	486	
		Ifugao	9,397	
		Ikalahan/Kalanguya	25,874	
		Ilongot/Bugkalot	169	
		Isinai	101	
		Isneg/Apayao	232	
		Itneg/Tingguian	357	
		Kalinga	4,353	
CAR		Kankanaey	229,524	
		Karao	3,137	
		Mabaka	22	
		Maeng	28	
		Zambal	74	
	Kalinga-Apayao			**278,333**
		Isneg/Apayao	72,652	

REGION	PROVINCE	IP Group	IP Group	Province
		Bontok	8,401	
		Tingguian/Itneg	2,376	
		Ibanag	3,403	
		Bago	7,353	
		Aeta	750	
		Ibaloi	1,140	
		Kalinga	162,255	
		Kankanaey	1,951	
		Malaueg	2,757	
		Itawes	2,924	
		Gaddang	2,500	
		Applai	8,955	
		Balangao	460	
		Zambal	19	
		Yogad	13	
		Isinai	47	
		Ivatan	5	
	Mt. Province			**152,832**
		Balangao	18,868	
		Bontok	38,812	
		Applai	37,088	
		Kalinga	175	
		Kankanaey	48,601	
		Ifugao	518	
		Ibaloi	218	
		Bago	1,775	
		Gaddang	7	
		Itneg/Tingguian	54	
		Isneg/Apayao	14	
		Barlig	545	
		Aeta	7	
		Ikaluna	8	
		Kalanguya	5	
		Baliwen	6,137	
	Ifugao			**175,492**
		Ifugao	119,497	
		Hanglulo	6	
		Tuwali	20,015	
		Bago	2,309	
CAR		Balangao	18	
		Bontok	592	
		Gaddang	943	
		Ibaloi	204	
		Ibanag	850	
		Isneg/Apayao	108	
		Itawes	481	
		Itneg/Tingguian	120	
		Kalanguya	29,985	
		Kalinga	48	
		Kankanaey	126	

REGION	PROVINCE	IP Group	POPULATION	
			IP Group	Province
Region 1 = 1,206,798				
	Ilocos Norte			**314,147**
		Bago	219,213	
		Isneg/Apayao	52,571	
		Kankanaey	8,095	
		Kalinga	2,892	
		Tingguian/Itneg	31,376	
	Ilocos Sur			**335,091**
		Bontok	212	
		Bago	197,393	
		Ibaloi	290	
		Ifugao	441	
		Ibanag	1,823	
		Kankanaey	110,787	
		Applai	5,020	
		Kalinga	242	
		Tingguian/Itneg	18,883	
	Pangasinan			**75,008**
		Agta/Aeta	197	
		Bontok	326	
		Bago	58,834	
		Gaddang	525	
		Ibaloi	3,810	
		Isneg/Apayao	538	
		Ifugao	304	
		Ibanag	642	
		Itawes	250	
		Kankanaey	6,924	
		Applai	1,145	
		Kalinga	479	
		Tingguian/Itneg	697	
		Zambal	337	
	La Union			**482,552**
		Bontok	1,242	
		Bago	336,552	

REGION	PROVINCE	IP Group	POPULATION	
			IP Group	Province
Region I		Gaddang	223	
		Ibaloi	7,111	
		Isneg/Apayao	921	
		Ifugao	458	
		Ibanag	524	
		Itawes	585	
		Ilongot/Bugkalot	974	
		Isinai	151	
		Ivatan	615	
		Kankanaey	129,203	
		Applai	974	
		Kalanguya	488	
		Kalinga	758	
		Tingguian/Itneg	1,368	
		Zambal	405	
Region I1 =	**1,030,179**			
	Cagayan			**198,246**
		Agta/Aeta	1,818	
		Bontok	499	
		Bago	415	
		Isneg	1,084	
		Ifugao	840	
		Ibanag	78,073	
		Itawes	102,329	
		Kankanaey	941	
		Kalinga	401	
		Mal aueg	10,989	
		Tingguian/Itneg	677	
		Zambal	180	
	Isabela			**623,058**
		Bontok	172	
		Bago	559	
		Dumagat	2,134	
		Gaddang	90,880	
		Iballoi	813	
		Ifugao	5,365	
		Ibanag	432,202	
		Itawes	3,665	
		Ilongot/Bugkalot	246	
		Kankanaey	2,194	
		Applai	1,466	
		Kalinga	6,378	
		Kalanguya	382	
		Tingguian/Itneg	1,312	
		Palaranum	11,046	
		Yogad	64,244	
	Batanes			**14,393**
		Ivatan	14,393	

REGION	PROVINCE	IP Group	POPULATION	
			IP Group	Province
Region II	**Nueva Vizcaya**			**169,686**
		Bontok	613	
		Gaddang	35,411	
		Ibaloi	29,758	
		Ifugao	46,419	
		Ibanag	20,093	
		Ilongot/Bugkalot	7,807	
		Isinai	10,179	
		Kankanaey	6,581	
		Kalinga	152	
		Kalanguya	9,874	
		Ikalahan	2,517	
		Tingguian/Itneg	173	
		Yogad	109	
	Quirino			**24,796**
		Agta/Aeta	39	
		Bontoc	112	
		Bago	3,066	
		Gaddang	1,851	
		Ibaloi	1,179	
		Ifugao	10,053	
		Ibanag	1,619	
		Itawes	634	
		Ilongot/Bugkalot	445	
		Isinai	637	
		Kankanaey	3,283	
		Applai	582	
		Kalinga	331	
		Tingguian	638	
		Yogad	327	
Region III = 236,487				
	Nueva Ecija			**67,112**
		Bontok	117	
		Bago	3,455	
		Dumagat	46,720	
		Ibaloi	3,362	
		Ifugao	966	
		Ilongot/Bugkalot	336	
		Ibanag	191	
		Iwak	669	
		Kankanaey	3,004	
		Applai	220	
		Kalinga	121	
		Kalanguya	7,362	
		Ikalahan	163	
		Tingguianfltneg	274	
		Maeng	152	

REGION	PROVINCE	IP Group	POPULATION	
			IP Group	Province
Region III	**Bataan**			**12,286**
		Agta/Aeta	12,286	
	Tarlac			**38,877**
		Agta/Aeta	9,898	
		Aberling/Aborlin	21,780	
		Baluga	3,675	
		Isneg/Apayao	69	
		Kankanaey	51	
		Zambal	3,404	
	Pampanga			**10,055**
		Aeta/Agta	10,055	
	Zambales			**66,979**
		Aeta/Agta	57,784	
		Abelling/Aborlin	8,183	
		Bontok	279	
		Ibaloi	187	
		Ifugao	95	
		Iban ag	27	
		Kankanaey	99	
		Kalinga	204	
		Tingguin/Itneg	121	
	Bulacan			**38,513**
		Dumagat	38,513	
	Aurora			**2,665**
		Baluga	577	
		Dumagat	2,088	
Region IV = 936,745				
	Rizal			**29,936**
		Dumagat	23,453	
		Aeta (Remontado)	6,483	
	Quezon			**103,814**
		Dumagat	7,515	
		Aeta (Remontado)	27,183	
		Tagbanuas	69,029	
		Taut Bato	87	
	Palawan			**257,807**
		Batak	18,100	
		Coyunen	59,303	
		Palawano	11,188	
		Tagbanuas	169,005	
		Tao't Bato	211	
	Oriental Mindoro			**329,306**
		Alangan (Mangyan)	66,478	
		Batangan (Mangyan)	68,457	
		Buhid/Buid (Mangyan)	2,154	
		Hanunuo (Mangyan)	92,382	
		Iraya (Mangyan)	25,672	
		Tadyawan (Mangyan)	74,163	

REGION	PROVINCE	IP Group	POPULATION	
			IP Group	Province
Region IV	**Occidental Mindoro**			**185,235**
		Alangan (Mangyan)	37,394	
		Batangan (Mangyan)	38,508	
		Buhid/Buid (Mangyan)	1,211	
		Hanunuo (Mangyan)	51,965	
		Iraya (Mangyan)	14,441	
		Tadyawan (Mangyan)	41,716	
	Romblon			**30,647**
		Ati	840	
		Mangyan	2,706	
		Bantoanon	23,701	
		Ati/bantoanon	3,400	
Region V = 213,311				
	Camarines Sur			**65,971**
		Aeta-Abiyan	14,513	
		Agta	11,215	
		Mayon	15,833	
		Kabihug	13,854	
		Pullon	10,556	
	Camarines Norte			**31,364**
		Aeta-Abiyan	6,273	
		Isarog	19,132	
		Kabihug	5,959	
	Sorsogon			**61,152**
		Cimaron	61,152	
	Albay			**31,234**
		Itom	31,234	
	Masbate			**16,644**
		Pullon	16,644	
	Catanduanes			**6,946**
		Agta/Tabangnon	6,946	
Region VI = 168,145				
	Aklan			**4,232**
		Sulod	4,232	
	Antique			**41,106**
		Ati	41,106	
	Iloilo			**77,384**
		Ati	53,673	
		Sulod	22,394	
		Bukidnon	1,317	
	Negros Occidental			**39,163**
		Ati	36,617	
		Bukidnon	1,273	
		Magahat/Corolanos	1,273	

REGION	PROVINCE	IP Group	POPULATION	
			IP Group	Province
	Guimaras			**6,260**
		Ati	3,150	
		Bukidnon	3,110	
Region VII = 35,767				
	Bohol			**4,174**
		Eskaya	4,174	
	Cebu			**7,053**
		Badjao	7,053	
	Negros Oriental			**24,540**
		Ati/Ata/Magahat	15,895	
		Bukidnon	8,645	
Region IX = 1,203,598				
	Zamboanga del Norte			**506,674**
		Sama (Badjao)	31,028	
		Subanen	438,672	
		Sama (Samal)	36,974	
	Zamboanga City			**123,616**
		Sama (Badjao)	441	
		Sama (Samal)	112,837	
		Kalibugan	2,672	
		Subanen	4,135	
		Yakan	3,530	
	Zamboanga del Sur			**517,594**
		Sama (Badjao)	1,510	
		Subanen	352,634	
		Kalibugan	160,202	
		Sama (Samal)	3,248	
	Pagadian City			**32,874**
		Sama (Samal)	2,805	
		Subanen	30,069	
	Dapitan			**22,841**
		Subanen	22,841	
Region X = 1,802,266				
	Bukidnon			**984,845**
		Higaonon	98,485	
		Banwaon	88,637	
		Matigsalog	275,756	
		Talaandig	246,211	
		Umayamnon	78,787	
		Bukidnon	196,969	
	Camiguin			**76,993**
		Camiguin	76,993	

REGION	PROVINCE	IP Group	POPULATION	
			IT Group	Province
Region X	**Misamis Occidental**			**338,351**
		Higaonon	43,986	
		Tigwayanon	20,301	
		Subanen	274,064	
	Misamis Oriental			**324,547**
		Higaonon	103,723	
		Bukidnon	220,824	
	Lanao del Norte			**30,498**
		Ilianen	17,397	
		Higaonon	9,077	
		Subanen	4,024	
	Iligan City			**47,032**
		Higaonon	37,216	
		Ilianen	4,716	
		Subanen	4,573	
		Igorot	527	
Region XI = 2,289,268				
	Davao del Norte			**583,673**
		Langilad/Talaingod	215,959	
		Mansaka	215,959	
		Matigsalog	87,551	
		Manguangan	5,837	
		Dibabaon	58,367	
	Davao del Sur			**1,154,153**
		Matigsalog	123,449	
		B'laan	467,744	
		Tagakaolo	212,285	
		Bagobo	131,557	
		Kalagan	116,815	
		Manobo	102,303	
	Davao Oriental			**181,546**
		Mandaya	181,546	
	Davao City			**369,896**
		Bagobo-Tagabawa	131,621	
		Bagobo-Guiangan/Clata	149,701	
		Manobo-Ubo	34,035	
		Ata-Matigsalog	54,539	
Region XII = 1,856,300				
	North Cotabato			**549,977**
		Bagobo	66,824	
		B'laan	177,300	
		Ilianen	22,429	
		Manobo	142,958	
		Teduray	140,466	

REGION	PROVINCE	IP Group	POPULATION	
			IP Group	Province
Region XII	**Sultan Kudarat**			**443,616**
		Bagobo	40,957	
		B'laan	108,667	
		Ilianen	13,746	
		Manobo	87,620	
		Teduray	192,626	
	Cotabato City			**20,248**
		Teduray/Tiruray	20,108	
		Aromanen	89	
		Subanen	19	
		Igorot	32	
	Saranggani			**164,469**
		B'laan	87,991	
		T'boli	52,630	
		Manobo	11,512	
		Tagakaolo	12,336	
	South Cotabato			**677,990**
		Bagobo	78,016	
		Kalagan	69,276	
		Manobo Blit	39,702	
		T'boli	392,495	
		Tasaday	155	
		Ubo	34,578	
		Mangguangan	3,100	
		Manobo	60,668	
Region XIII = 1,004,750				
	Agusan del Norte			**260,384**
		Mamanua	15,623	
		Manobo	106,758	
		Tigwayanon	20,830	
		Higaonon	49,472	
		Dibabaon	26,039	
		Umayamnon	41,662	
	Agusan del Sur			**260,511**
		Mamanua	10,420	
		Manobo	59,918	
		Tigwayanon	13,025	
		Higaonon	28,656	
		Dibabaon	13,025	
		Umayamnon	23,447	
		Mandaya	112,020	
	Surigao del Norte			**288,670**
		Mamanua	14,434	
		Manobo	92,374	
		Mandaya	181,862	

REGION	PROVINCE	IP Group	POPULATION	
			IP Group	Province
Region	**Surigao del Sur**			**195,185**
		Mandaya	195,185	
ARMM = 730,054				
	Maguindanao			**300,476**
		Teduray	300,476	
	Sulu			**136,333**
		Kalagan/Kalibugan/ Samal	64,271	
		Badjao	72,062	
	Tawi-Tawi			**63,621**
		Kalagan/Kalibugan/ Samal	29,992	
		Badjao	33,629	
	Basilan			**229,624**
		Sama (Badjao)	41,815	
		Kalibugan	560	
		Subanen	234	
		Yakan	187,015	
TOTAL ESTIMATED POPULATION				**14,184,645**

Notes:

- Regional Estimated Population — computed based on the Population Growth Rate (2007) by Region
- IP Ethnic Group Population by Province - computed using ratio and proportion method.

Large-Scale Non-Metallic Mining in the Philippines: A Scoping Study[1]

I. Introduction

In pursuit of its commitment to the Extractive Industries Transparency Initiative (EITI), the Philippines submitted its first EITI country report in December 2014. The value of the report to local stakeholders has been evident from the forums and consultation meetings that ensued following the publication of the report. One important concern that has been raised, however, is the need to include non-metallic mining in future EITI reports in order to provide a complete picture of the mining industry. It is observed, especially by some members of local communities, that a large percentage of non-metallic miners remain unregulated, thereby making it difficult for local government units to track the volume of production and payments made by this sector to the government.

To respond to this issue, the Philippines EITI Multi-Stakeholder Group (PH-EITI MSG) has agreed to include information on non-metallic mining in future EITI reports.

This study aims to provide contextual information on large-scale non-metallic mining with the objective of including this information in the 2015 EITI country report. Specifically, this provides the following information:

1. Legal and regulatory framework for large-scale non-metallic mining, including applicable laws and administrative issuances; as well as government agencies and other bodies mandated to regulate large-scale non-metallic mining and their specific roles.

2. Revenue streams and financial arrangements in the sector, including payment, collection, distribution, and expenditure.

3. List of all areas and companies in the country with large-scale non-metallic mining operations.

4. A discussion of three (3) areas hosting large-scale non-metallic mining operations, focusing on their respective situation (citing relevant local ordinances and contracts of selected companies), the problems and challenges in regulating operations, including problems in regulating compliance with

[1] Prepared by *Atty.* Brenda Jay Angeles Mendoza for the Multi-Stakeholder Group, Extractive Industries Transparency Initiative (EITI) Philippines.

ENR laws, monitoring environmental performance, and dynamics relating to socio-political issues, as well as recommendations to address the same.

II. Legal and Regulatory Framework

Applicable Laws and Regulations

Premised on the same provisions of the 1987 Constitution of the Republic of the Philippines,[2] the laws and regulations governing large-scale metallic mining also apply to large-scale non-metallic mining and quarrying. These laws and regulations are as follows:

1. *Republic Act (RA) No. 7942 (1995*), otherwise known as the Philippine Mining Act of 1995, and its implementing rules and regulations

    a. *Department of Environment and Natural Resources (DENR) Administrative Order (DAO) No. 2010-21*, or the Revised Implementing Rules and Regulations of RA 7942

2. *Executive Order (EO) No. 79 (2012),* entitled "Institutionalizing and Implementing Reforms in the Philippine Mining Sector, Providing Policies and Guidelines to Ensure Environmental Protection and Responsible Mining in the Utilization of Mineral Resources"

    a. *DAO 2012-07* on the implementing rules and regulations of EO 79
    b. *DAO 2013-10* on increasing fees for mining applications
    c. *DAO 2013-11* on the procedural guidelines in the filing and processing of applications for exploration permit pursuant to EO 79

3. *Executive Order No. 192 (1987),* which provides for the reorganization of the Department of Environment, Energy, and Natural Resources, renaming it as the DENR

    a. *DAO 2015-06*, providing for the revised organizational structure and functions of the Mines and Geosciences Bureau (MGB) pursuant to its approved rationalization plan
    b. *DAO 2015-02* on the harmonization of the implementation of the Philippine Environmental Impact Statement (EIS) system and the Philippine Mining Act of 1995 in relation to mining projects

[2] 1987 Constitution of the Republic of the Philippines. Art. XII, Sections 2 and 3.

4. *Republic Act No. 7160*, otherwise known as the Local Government Code of 1991, which provides for the role of the local government units with respect to quarry and mineral resources.

Considering that the legal framework for the mining industry has been extensively discussed in the 2014 EITI country report, this study will focus on the major distinctive features of the laws and regulations that are uniquely applicable to the large-scale non-metallic mining sector. However, in some instances, comparisons are inevitably made between the large-scale metallic and non-metallic mining sectors in order to highlight such distinctions.

Section 3 of RA 7942 distinguishes quarry resources from non-metallic minerals. A *quarry resource* refers to "any common rock or other mineral substances" declared as such by the MGB Director and which "do not contain metals or metallic constituents and/or other valuable minerals in economically workable quantities." Examples of a quarry resource include andesite, basalt, conglomerate, coral sand, diatomaceous earth, diorite, decorative stones, gabbro, granite, limestone, marble, marl, red burning clay, rhyolite, rock phosphate, sandstone, serpentine, shale, tuff, volcanic cinders, and volcanic glass.

On the other hand, *non-metallic minerals* are those declared by the MGB Director to be "of economically workable quantities," such as kaolin, feldspar, bull quartz, quartz or silica, sand and pebbles, bentonite, talc, asbestos, barite, gypsum, bauxite, magnesite, dolomite, mica, precious and semi-precious stones, and other non-metallic minerals that may later be discovered and declared to be so.

For purposes of this study, *quarry resources* and *non-metallic minerals* are regarded as a single sector (separate only from the large-scale metallic mining industry and small-scale mining), unless a distinction needs to be made. It is so considered because available data, particularly from the DENR-MGB, do not disaggregate these resources; at the same time, the commodities being explored or developed by some companies involve both quarry resources and non-metallic minerals.

In allowing the exploration, development, and use of natural resources, including of quarry and non-metallic mineral resources, two constitutional rights are considered:

1. *Article XII, Section 5* on the protection of the rights of indigenous cultural communities to their ancestral lands to ensure their economic and social being; and

2. *Article II, Sections 16* and *15* on the protection and advancement of the people's right to a healthful and balanced ecology and the promotion of the people's right to health.

RA 7942 and DAO 2010-21 provide the allowable modes of exploration, development, utilization, transport, sale, and processing of large-scale non-metallic mining and quarry resources in the country. These are allowed through the issuance of an exploration permit, mineral agreement, special mines permit, foreign or technical assistance agreement, industrial sand and gravel permit, mineral processing permit, and ore transport permit.

1. *Exploration Permit.* This permit gives the right to explore minerals in specified areas.[3] The term of an exploration permit is two years, renewable for the same periods. However, the total period must not exceed a stipulated term. In the case of metallic minerals, the total term set by law is 6 years; while a total of 4 years is specified for non-metallic minerals. During this period, the permittee must be able to show, by filing a declaration of mining project feasibility, if mineral deposits economically and technically feasible for mining operations are present in the area. Otherwise, a further renewal of two years may be granted for the limited purpose of preparing or completing the feasibility studies, and filing the declaration of mining project feasibility and the pertinent mineral agreement application.

   The law does not make a distinction with respect to the maximum areas for exploring metallic and non-metallic minerals.

2. *Mineral Agreement for Non-Metallic Minerals.* This grants to the contractor the exclusive right to conduct mining operations and to extract all mineral resources found in the contract area.[4] This may be in the form of a mineral production-sharing agreement (MPSA), joint venture agreement, or co-production sharing agreement. Given for a term not exceeding 25 years, renewable for another 25 years, the maximum areas for non-metallic minerals are as follows:

	Individual	**Corporation**
Onshore, in any province	810 ha.	2,000 ha. per final mining area[5]
Onshore, in entire country	1,620 ha.	5,000 ha. per final mining area
Offshore, in entire country, beyond the 500 meters from the mean low tide level	4,050 ha.	40,500 ha. (if within the exclusive economic zone, larger area to be determined by the DENR Secretary)

[3] RA 7942, Chapter IV.
[4] RA 7942, Chapter V.
[5] Under RA 7942 and its implementing rules and regulations (IRR), a *final mining area* means the "contract area or portion(s) thereof properly delineated and surveyed by the mining applicant/contractor for development and actual quarrying/mining operation, including sites for support/ancillary facilities."

A relatively larger maximum area of 5,000 ha. per final mining area is allowed for metallic minerals under this agreement when onshore mining is undertaken by a corporation in any province. In all other cases, the maximum areas for extracting metallic and non-metallic minerals under this agreement are the same.

The standard terms and conditions of a mineral agreement covering metallic or non-metallic minerals are also similar, except on two points:

First, on the full exploration period. *A* typical mineral agreement provides an exploration period of up to 2 years from date of issuance, renewable for similar periods. However, this should not exceed a total term of 6 years for non-metallic minerals or 8 years for metallic minerals exploration. Such renewal is also subject to the annual review and approval of the MGB Director. The exploration period may be further renewed by the MGB when it is verified that the contractor has substantially implemented its exploration and environmental work programs.

Second, on the relinquishment area*.* The agreement requires a stipulation that each mining area after relinquishment shall not be more than 5,000 ha. for metallic minerals and 2,000 ha. for non-metallic minerals. In both cases, the MGB Director, with the Secretary's approval may allow the contractor to hold a larger mining area depending upon the nature of the deposit and the contractor's technical or financial capability.

3. *Mineral Agreement for Large-Scale Quarry Operations.* This agreement may be entered into by the government and a qualified person for large-scale quarry operations involving cement raw materials, marble, granite, sand and gravel and construction aggregates.[6] The law explains that large-scale quarry operation, including sand and gravel operation, during the development, construction or operating period, involves a mechanized operation and a final mining area not exceeding the following for specific commodities:

	Individual	**Corporation**
Sand and gravel, including lahar	40 ha.	100 ha.
Marble, granite, construction aggregates	200 ha.	500 ha.
Cement raw materials (e.g., limestone, shale, and silica)	1,000 ha.	2,000 ha.

[6] RA 7942, Sec. 43; DAO 2010-21, Chap. VIII.

The law allows the filing of more than one final mining area in its applied area, but the aggregate of all final mining areas for all mineral agreements shall not exceed the maximum limits set by law for such agreements. For sand and gravel, specifically, each additional final mining area requires the approval by any two of the *Sanggunian* through a resolution. Furthermore, the mineral agreements for sand and gravel/lahar deposits shall exclude the exploration period, in which case, the contractor shall immediately proceed to the development and operation periods.

However, the foregoing must be distinguished from the provisions allowing for the issuance of a quarry permit, which is issued by the provincial governor or city mayor for extracting quarry resources covering a smaller area of not more than 5 hectares, with an annual production rate of not more than 50,000 tons, and/or project cost of not more than PHP10 million.[7]

Large-scale quarry operations requiring a mineral agreement thus contemplate areas exceeding 5 hectares. Existing quarry permits at the effectivity of DAO 99-57 having a production rate of more than 50,000 tons every year and/or whose project cost is more than PHP10 million shall no longer be renewed. Instead, these will be given preferential right to apply for a mineral agreement.

In addition, the term for quarry permits is limited to just 5 years, which may be renewed for like period but not to exceed a total term of 25 years; whereas mineral agreements for large-scale quarrying cover a maximum term of 25 years, renewable for another 25 years.

The law finally provides that quarry permits are not allowed to be granted on areas covered by a mineral agreement, except only when the contractor has given its written consent.[8]

4. *Special Mines Permit.* This permit is given to a Mineral Agreement applicant which has been given an area status and clearance, a National Commission on Indigenous Peoples (NCIP) precondition certification, an endorsement from the concerned *Sanggunian*, and has no pending mining dispute or conflict before the Panel of Arbitrators or Mines Adjudication Board of the MGB.[9] The permit is given for a period of one year, renewable once. Yet, it may be further renewed upon the approval of the DENR Secretary who takes into consideration the following: (a) nature of the deposit; (b) propriety of the mining operation; (c) environmental and community relations

[7] RA 7942, Sec. 43; DAO 2010-21, Sec. 71.
[8] Id.
[9] DAO 2010-21, Sec. 48.

track record of the applicant; (d) faithful compliance with the terms and conditions of the permit; and (e) diligence of the applicant in pursuing the mineral agreement application.

5. *Financial or Technical Assistance Agreement (FTAA).* In general, an FTAA may be entered into for the exploration, development, and utilization of gold, copper, nickel, chromite, lead, zinc, and other minerals.

   However, the law explicitly prohibits the granting of FTAAs with respect to cement raw materials, marble, granite, sand and gravel, and construction aggregates.[10]

   As the prohibition enumerates specific materials or commodities, it may be stated that other non-metallic minerals and quarry resources that are outside the purview of the prohibition may be the subject of an FTAA.

6. *Industrial Sand and Gravel Permit.* This pertains to the extraction, removal, and disposition of sand and gravel and other loose and unconsolidated materials that (a) necessitates the use of mechanical processing; and (b) covers more than 5 ha. but not exceeding 20 ha. at any one time.[11] The permit, issued by the MGB, has a term of 5 years, renewable for like periods but not to exceed a total term of 25 years.

   Hence, if the area is not more than 5 ha., the application is no longer submitted to the MGB, but to the provincial governor or city mayor through the Provincial/City Mining Regulatory Board (PC/MRB).

7. *Mineral Processing Permit* and *Work Program for Contractors and Industrial Sand and Gravel Permit Holders.* In general, any person who intends to engage in processing minerals is required to obtain a mineral processing permit (MPP). Such permit lasts for a term of 5 years, renewable for like periods but not to exceed a total term of 25 years.

   By way of exception, contractors and Industrial Sand and Gravel Permit holders with an approved Work Plan for the production period are no longer required to secure the processing permit. The law regards the approved Work Plan as a sufficient requirement for them to process their minerals in lieu of a processing permit.[12]

[10] Id. Sec. 50.
[11] RA 7942, Sec. 47 and DAO 2010-21, Sec. 72b.
[12] DAO 2010-21, Sec. 109.

The DENR Secretary has the overall authority to issue this permit. However, this authority may be delegated at the first instance depending on the project cost. The Secretary approves an application if the project cost is more than PHP 500 million. If the project cost is within the range of PHP 200 million and PHP 500 million, the Secretary approves it through the MGB Director; and through the concerned regional director when the project cost is less than PHP 200 million.[13]

8. *Ore Transport Permit.* This permit is issued by the MGB regional director or his authorized representatives to all permit holders, contractors, accredited traders, retailers, processors and other mining rights holders for the transport of all minerals, mineral products, and by-products.[14]

   The transport of sand and gravel is required to be covered by a Delivery Receipt.

   For MPSA and FTAA contractors, the ore transport permits are already issued under the pertinent agreement. The law merely requires that a written notice prior to shipment or transport of ores is given to the relevant MGB regional office. The purpose of such notice is to enable the government to monitor mining activities in the contract area.

It bears to note that Exec. Order No. 79 (2012) has imposed a moratorium on the grant of new mineral agreements pending the passage of a legislation rationalizing mining revenue sharing schemes and mechanisms.[15] The moratorium, however, does not include expansion of existing contract areas that do not exceed the maximum area per province as set forth under RA 7942, as well as the grant and issuance of exploration permits and other forms of mining permit.[16]

Finally, within the context of the provisions of the law on exclusive sand and gravel permit,[17] a mineral agreement or FTAA contractor has the right to extract and remove sand and gravel and other loose and unconsolidated materials without need of this permit within the area covered by its agreement. The extraction referred to in this case, however, is meant for the exclusive use of the materials in the mining operations and not for commercial disposition. Such right is also coterminous with the expiration of the mineral agreement or FTAA.[18]

[13] Id. Sec. 111.
[14] Id. Sec. 116.
[15] EO 79 (2012), Sec. 4.
[16] DAO 2012-07, Sec. 7.
[17] RA 7942, Sec. 48 and DAO 2010-21, Sec. 71 (c). An exclusive sand and gravel permit is issued by the provincial government when the extraction is for the permittee's own use only and not for commercial disposition.
[18] Id.

Government and other bodies mandated to regulate large-scale non-metallic mining & quarry resources

The Department of Environment and Natural Resources (DENR) is the primary government agency that is mandated to conserve, manage, develop, and use the country's natural resources.[19] At the same time, it is also in charge with the licensing and regulation of natural resources exploration, development, and utilization. The DENR Secretary promulgates relevant rules, regulations, and other issuances to carry out its mandate.[20]

Among the various bureaus and offices of the DENR, the Mines and Geosciences Bureau (MGB) is tasked with the administration and disposition of mineral lands and mineral resources, including of non-metallic minerals and quarry resources. In 1995, with the passage of the Mining Act, MGB became a line bureau, effectively having the power to directly implement mining-related programs of the DENR. The MGB Director now exercises direct supervision and control over all its units, including its regional offices, establishes policies and standards for its operations, and promulgates rules and regulations needed to perform its functions.[21]

DENR Secretary	**MGB Director**	**MGB Regional Office/Director**
Enter into mineral agreements on behalf of the government	Recommend approval of mineral agreements to the Secretary	Receive all proposed mineral agreements, filed with its office
Promulgate rules and regulations to implement RA 7942	Monitor compliance of contractor of terms and conditions of mineral agreement	
Delegate such authority to the MGB Director	Deputize, when necessary, any member of the Philippine National Police, NGOs, to police mining activities	
Charge reasonable filing fees and other charges		
Ensure that environmental standards in mining are enforced		

[19] EO 192 (1987).
[20] Id. Sec. 4 and Sec. 7 (c).
[21] Id. Also, RA 7942 (1995).

Within the DENR lies another bureau, the Environmental Management Bureau (EMB), which administers all activities related to preventing or controlling pollution as well as managing the environment, including of the Philippine Environmental Impact Statement (EIS) System.[22] Large-scale mining, metallic or otherwise, is considered an environmentally critical project and thus covered by the Philippine EIS system.

In order to clarify the authority of the MGB and EMB in regulating large-scale metallic and non-metallic mining, particularly concerning the environmental aspects of its activities, DAO 2012-07 and DAO 2015-02 were issued. In essence, the following regulatory tasks were delineated:[23]

MGB Director/Regional Office	EMB Director/Order
▪ Require contractors to undertake remediation for affected areas, including communities involved.	▪ Enforce in mining projects different environmental laws, rules and regulations, esp. the PEISS as provided under PD 1586, RA 6969, RA 9275, and RA 8749.[24]
▪ Issue suspension order for a mining operation, in cases of illegal mining, exploration, and transport of minerals, imminent danger to life/property due to mine accidents and incidents.	▪ Issue notices of violations (NOV) and cease-and-desist orders (CDO), and impose fines and penalties upon proponent's violation of its ECC, PD 1586, DAO 2003-30, and other environmental laws.[25]

Similar to the metallic mining industry, the large-scale non-metallic mining sector is also regulated by other government agencies. These agencies, along with their respective mandate and roles, are described in the following table:

Agency	Mandate	Role	Basis
DENR-MGB	Promulgate rules and regulations pertaining to mineral resources exploration,	Collect payment of royalty in mineral reservations[26]	EO 192 (1987); RA 7942 (1995); DAO 2010-21

[22] PD 1586 (1978), which establishes the Philippine EIS system (PEISS), requires proponents of environmentally critical projects and projects within critical areas to secure an environmental compliance certificate (ECC) from the DENR.
[23] DAO 2012-07 and DAO 2015-02.
[24] RA 6969 or the Toxic Substances and Hazardous Wastes Act; RA 9275 or the Clean Water Act; and RA 8749 or the Clean Air Act.
[25] This refers to the Philippine EIS system and its implementing rules and regulations.
[26] "Mineral reservations" are areas established and proclaimed as such by the President of the Philippines upon the recommendation of the MGB Director through the DENR Secretary, including all submerged lands within the contiguous zone and Exclusive Economic Zone. [Sec. 5 (bg), DAO 2010-21]

	development, and utilization.	Allocate 10% share of all royalties and revenues derived from the development and utilization of the mineral resources within mineral reservations to special projects and administrative expenses related to the exploration and development of other mineral reservations. Collect annual occupation fees from contractor or permit holder on public or private lands.	
DOF[27]	Manage the financial resources of the government	Institutionalize and administer fiscal policies in coordination with other government agencies. Generate and manage the financial resources of the government. Supervise the revenue operations of all LGUs. The DOF Secretary, in consultation with the DBM Secretary: promulgate the necessary rules and regulations for a simplified disbursement scheme for the speedy and effective enforcement of the internal revenue allotment provisions of the Code.	EO 292 (1987) RA 7160 (1991), Section 288
DOF-BIR[28]	Assess and collect all national internal revenue taxes, fees, and charges; enforce all related forfeitures, penalties, and fines, including execution of judgments in cases decided in its favor by the Court of Tax Appeals and ordinary courts.	Obtain information from any person or entity other than the person whose tax liability is subject to audit or investigation, summon any person, examine any data relevant to the inquiry, and take testimony of persons in ascertaining the correctness of any return, or in making a return, or in determining the liability of any person for any internal revenue tax, or in collecting any such liability, or in evaluating tax compliance. Make assessments of correct amount of tax due and prescribe additional requirements for tax administration and enforcement.	National Internal Revenue Code of 1997, Sections 5, 6, 19, 20

[27] Department of Finance.
[28] DOF-Bureau of Internal Revenue.

		Conduct inventory of goods to determine tax liability and place business under surveillance if with reason to believe that income, sale, or receipt is not correctly declared for tax purposes. Prepare an annual report containing detailed statement of the collection of the BIR and specifying sources of revenue by type of tax, manner of payment, by revenue region and by industry group and its disbursement by classes of expenditures. Notwithstanding Section 270 of the Code (on confidentiality of tax information), upon request of Congress and in aid of legislation, furnish the appropriate Committee pertinent industry audits, collection performance data, status reports in criminal actions initiated against persons and taxpayer's returns. Provided that, if the return information can be associated with or identify a particular taxpayer, the information shall be furnished only to the Committee when sitting in an executive session, unless taxpayer otherwise consents in writing in such disclosure.	
DOF-BOC[29]	Collect customs duties, taxes, and corresponding fees, charges, and penalties, account for all customs revenues collected, exercise police authority for the enforcement of tariff and customs laws, prevent and suppress smuggling, pilferage and all other economic frauds within all ports of entry, supervise and control exports, imports, foreign	*Its Collection Districts* are tasked to*:* Collect duties, taxes, fees, charges, penalties and fines accruing to the Government under the Tariff and Customs Code and related laws. Exercise police powers conferred by the Code which include enforcement of penalties and fines. Examine goods, assess duties, fees, charges, penalties, and fines accruing to the Government under the Code.	EO 127 (1987), Sections 33, 36, 37

[29] DOF-Bureau of Customs.

	mails and clearance of vessels and aircrafts in all ports of entry administering all appropriate legal requirements, prevent and prosecute smuggling and other illegal activities in ports under its jurisdiction, exercise supervision and control over its constituent units.	Its *Customs Revenue Collection Monitoring Group* is tasked to: Maintain an updated accounting of all Customs revenues collected; Provide the Commissioner with accurate and timely information and analysis of collection statistics.	
DOTC-PPA[30]	Establish, develop, regulate, manage, and operate a rationalized national port system in support of trade and national development.	Collect all dues, fees, and rates collectible under Title VII but excluding Part VII of the Tariff and Customs Code, as amended, regardless of the port or place of call of the vessel, whether government or private port.[31] Supervise, control and regulate all matters and affairs pertaining to the operation of and issuance of permits or licenses to construct ports, port facilities, warehouses, and other facilities within port districts. Exercise all powers pertaining to all matters concerning port facilities, port operations or port works. Exact reasonable administrative fines in specific amounts for specific violations arising out of the use of the port. *Note:* all revenues of the PPA generated from the administration of its port or port-oriented services and from whatever sources shall be used exclusively for the operations of the PPA, as well as for the maintenance, improvement, and development of its port facilities, upon approval of the	EO 513 (1978), which amended PD. 857 (1975), Sections 8 and 9. EO 159, as amended (1987)

[30] Department of Transportation and Communications – Philippine Ports Authority.

[31] Title VII, Parts I-VI of the Code deals with harbor fees, wharfage due, berthing charge, storage charge, arrastre charge, and tonnage due. This modified and amended the provisions of the Tariff and Customs Code to the extent that all the powers, duties, and jurisdiction of the Bureau of Customs concerning these matters were transferred to and vested with the PPA.

		PPA Board of Directors of its budget requirements, as exemption to PD 1234 and the budgetary processes in PD 1177, as amended.	
DTI-BOI[32]	Regulate and promote investments in the country	Prepare investments priority plan (IPP), promulgate rules and regulations to implement law, approve applications for registration (including refund and limit of incentives), inspect books and compliance, cancel or suspend enjoyment of incentives, regulate investment/doing of business by foreigners or business organizations owned in whole or in part by foreigners	EO 226 (1987), Chap. III
NCIP[33]	Formulate and implement policies, plans, and programs to promote and protect the rights and well-being of the indigenous peoples and indigenous cultural communities (IPs/ICCs), including recognition of their ancestral domain as and rights thereto.	Through its Ancestral Domains Office, issue, upon the free and prior informed consent (FPIC) of the ICCs/IPs concerned, appropriate certification prior to any grant of any license, lease or permit for the exploitation of natural resources affecting the interests of ICCs/IPs.[34] Promulgate rules and regulations to implement the provisions of the law. Register the indigenous people's organization that will be authorized to receive and manage the royalties. Give its concurrence to the release of royalties to the IP organization or its trustee bank to check on the use of the funds. Direct financial and management audits of IP organizations managing its royalties and other benefits, or exercise visitorial powers as provided for by law.	RA 8371 (1997), Sections 44, 46 NCIP Admin. Order No. 3 (2012), Part VIII

[32] Department of Trade and Industry – Board of Investments.
[33] National Commission on Indigenous Peoples.
[34] The phrase *free and prior informed consent* is defined under the Act as the "consensus of all members of the ICCs/IPs, to be determined in accordance with their respective customary laws and practices, free from any external manipulation, interference, and coercion, and obtained after fully disclosing the intent and scope of the activity, in a language and process understandable to the community."

LGUs[35]	Exercise its power to create its own sources of revenue and to levy taxes, fees, and charges subject to the Local Government Code, consistent with the basic policy of local autonomy. Exercise its right to receive a just share in the national taxes and an equitable share in the proceeds of the utilization and development of the national wealth within their respective areas, and to share the same with their inhabitants by way of direct benefits.	Through an appropriate ordinance, impose tax, fee, or charge or generate revenue under the Local Government Code. Collect local taxes, fees, and charges (to be done by its city, municipal, or barangay treasurer, or their duly authorized deputies)[36] Observe process for the approval of local tax ordinances and revenue measures, and conduct public hearings prior to its enactment. Publish all local tax ordinances or revenue measures in full for 3 consecutive days in a newspaper of local circulation, or if no such local newspaper, post the same in least two conspicuous and publicly accessible places. Furnish all tax ordinances and revenue measures to their respective local treasures for public dissemination. *Note:* Revenue collected shall inure solely to the benefit of, and subject to the disposition by, the LGU levying the tax, fee, charge or other imposition, unless otherwise specifically provided. Receive their share in the national internal revenue taxes (IRA) and in the proceeds from the development and utilization of national wealth, and share the same with the local inhabitants by way of direct benefits.	RA 7160 (1991), Sections 129, 130, 132, 170, 186, 188, 189; Sections 3, 18 RA 7160, Title III, Chapters I-II

[35] Local Government Units.

[36] Sections 133–141 of the Local Government Code of 1991 provides the scope of and limitations to the local taxing authority of the LGUs.

III. Revenue Streams and Financial Arrangements

Context for the Large-Scale Non-Metallic Mining Sector (Focus on the Cement Industry)

While the applicable laws and regulations for the metallic mining sector are similar to those that govern the large-scale non-metallic sector, it is observed that the latter, the cement industry in particular, has noticeably distanced itself from the former. This observation can be gleaned from the annual industry reports of the cement industry and the country's investment priorities plan.[37]

The Cement Manufacturers' Association of the Philippines (CeMAP), for instance, declares that it has successfully urged the government to see its industry in a different light. According to its 2012 annual report, the industry's exemption from the general provisions of EO 79, which imposed a moratorium on new mining agreements until a new mining revenue legislation is passed, was attributed to its ability "to identify the difference between metallic and non-metallic mining, as well as the strategic importance of cement for the government's critical infrastructure programs."[38] It has also claimed success in identifying strategic industries that were qualified to receive Board of Investments (BOI) incentives in 2013, with cement qualifying as a strategic industry.[39] The association finally noted its success in convincing the government to exempt non-metallic mining (including cement) from proposed tax increases.[40]

The Investments Priority Plan (IPP) 2014-2016 regards the cement industry as "an industry with strong backward (mining and quarrying) and forward linkages (construction sector)."[41] It is viewed to be a promising industry, given that the increase in infrastructure improvements necessarily triggers an increase in the demand for cement, even beyond 2016. Cement plants around the country are also widely considered as a major source of livelihood and employment in communities.[42]

It is within this context that the existing revenue and financial schemes equally applicable to the metallic and non-metallic mining industry should be explained. It is also within this context that the policy changes being proposed by the large-scale non-metallic mining sector (including cement) should be understood.

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[37] See, for example, the Investment Priorities Plan (IPP) (2014-2016) and the Cement Manufacturers Association of the Philippines (CeMAP) Annual Industry Reports (2012 and 2013).
[38] CeMAP Annual Industry Report (2012).
[39] Id.
[40] CeMAP Annual Industry Report (2013).
[41] IPP, 2014-2016.
[42] Id.

Payments to the National Government

Large-scale non-metallic mining companies are required to make the following payments to the national government:

1. *Income Tax.* This is paid by domestic corporations at the rate of 30% upon taxable income derived during each taxable year from all sources within and outside the Philippines; foreign corporations pay the same rate upon taxable income derived from all sources within the country.[43]

   Based on the Mining Act, these taxes are paid after the lapse of the income tax holiday (ITH) as provided for in the Omnibus Investments Code.[44] However, the ITH granted to mining companies has been suspended by the BOI in 2012.[45]

   In the 2013 IPP, the incentives for the exploration and development of mineral resources, mining or quarrying, and the processing of metallic and non-metallic minerals did not include ITH and were limited to the zero-duty on import of capital equipment, spare parts & accessories by BOI-registered enterprises.[46] Similarly, in the 2014-2016 IPP, mining or quarrying and mineral processing projects were given capital equipment incentives only.[47]

   The position of the non-metallic mining industry (cement) to be granted the ITH is premised on the following parameters used by the BOI in granting incentives and priority to projects that bring substantial benefits to the economy: (a) project's net value added; (b) job generation; (c) multiplier effect; and (d) measured capacity.[48]

2. *Excise Tax.* This refers to the tax on goods manufactured or produced in the country for domestic sale or consumption or for any other disposition.[49] Specifically for mineral products involving non-metallic minerals and quarry resources, the tax is 2% based on:

[43]Beginning in 2000, the President upon the recommendation of the Finance Secretary may allow corporations the option to be taxed at 15% of gross income after satisfaction of certain conditions. RA 9337 (2005); RA 8424 (1997), Secs. 27 and 28, as amended by RA 9337 (2005).
[44] RA 7942, (1995), Sec. 83; DAO 2010-21, Sec. 217.
[45]K. Manlupig, *Mining income tax holiday suspended – BOI Chief.* Rappler. Sept. 17, 2012. http://www.rappler.com/business/special-report/whymining/whymining-latest-stories/12579-mining-income-tax-holiday-suspended-boi-chief Accessed: 5 November 2015.
[46] 2013 Investment Priorities Plan.
[47] 2014-2016 Investment Priorities Plan.
[48] Id.
[49] RA 7942 (1995), Sec. 84; DAO 2010-21, Sec. 217 (b).

a. actual market value of the gross output thereof at the time of removal, in the case of those locally extracted or produced; or
b. value used by the Bureau of Customs in determining tariff and customs duties, net of excise tax and value-added tax, in the case of importation.[50]

The same tax rate is imposed on metallic minerals. The only difference is that the law provides a separate schedule for importing copper and other metallic minerals, and for gold and chromite.[51]

Mining companies are obliged to file a return and pay such excise tax within 15 days after the end of the calendar quarter when such products are removed, subject to conditions that may be prescribed by the Secretary of Finance, upon the recommendation of the BIR Commissioner.[52]

It should be noted that the excise tax on mineral products is already the government share under an MPSA.[53]

3. *Mine Wastes and Tailings Fees.* This is paid semi-annually to the MGB based on the amount of mine waste and mill tailings that companies generate for the period. At present, this is pegged at PHP0.05/MT of mine waste produced and PHP0.10/MT of mill tailings generated.[54] These fees may be increased by the DENR, upon the recommendation of the MGB Director, when public interest so requires.[55]

   The law, however, makes certain exceptions that may be relevant to the large-scale non-metallic mining sector. These are:

   a. when the mine waste and mill tailings are used, under certain conditions, as filling materials for underground or surface mine openings, engineered tailings, dams, roads, and housing areas; for concreting and manufacture of concrete products; or, are impounded for future use;

   b. when the mine waste and tailings disposal systems use zero-discharge of materials or effluent and/or with wastewater treatment plants consistent with DENR standards.[56]

[50] RA 7229, amending Sec. 151 (e) of the National Internal Revenue Code.
[51] Id.
[52] RA 8424 (1997), Sec. 130.
[53] RA 7942 (1995), Sec. 84; DAO 2010-21, Sec. 217 (b).
[54] Id. Sec. 85; also, DAO 2010-21, Sec. 189-191.
[55] Id.
[56] Id., Sec. 190.

The fees collected accrues to a reserve fund and deposited in a government depositary bank for the exclusive purpose of paying compensation for damages caused by the operations of the mine.[57] The implementing rules, however, added that the reserve fund can also be used for duly approved research projects that are needed to further the objectives of the fees.[58]

4. *Customs Duties and Fees.* These are paid on imported articles, upon each importation, even though previously exported from the country. For large-scale non-metallic mining companies, relevant customs duties on imported capital equipment vary depending on the article, such as whether these are chemicals, explosives, mechanical and electrical equipment, vehicles, aircraft or vessels.[59]

5. *Value-Added Tax (VAT)*. This tax is paid on every sale, barter or exchange of goods or properties, on the sale of services, and on the importation of goods in the country. The standard VAT rate is 12% of the gross selling price or gross receipts.[60]

6. *Documentary Stamp Tax*. This is paid upon any document subject to tax under the Tax Code. Its rate also varies depending on the type of document.[61]

7. *Capital Gains Tax*. A tax rate of 6% is paid by domestic corporations on gains presumed to have been realized on the sale, exchange or disposition of lands and/or buildings which are not actually used in its business and are treated as capital assets, based on the real property's gross selling price or fair market value, whichever is higher.[62]

   All corporations also pay this tax upon the net capital gains realized from the sale, barter or exchange of shares of stock in a domestic corporation not traded through the local stock exchange. The rate is 5% if the net capital gains are not over PHP 100,000 and 10% on any amount in excess of PHP 100,000.[63]

[57] Id. Sec. 85. These damages refer to those that cause damage to personal lives and safety; lands, agricultural crops and forest products, marine life and aquatic resources, cultural resources; and infrastructure and the re-vegetation and rehabilitation of silted farms and other areas devoted to agriculture and fishing caused by mining pollution.
[58] DAO 2010-21 (2010), Sec. 189-190.
[59] RA 1937, as amended.
[60] RA 8424, as amended (1997), Sec. 106-108.
[61] Id., Sec. 200 and Title VII.
[62] Id., Sec. 27.
[63] Id., Sec. 27, Sec. 28 (7).

A return on capital gains tax from the sale of shares of stock not traded in the local stock exchange must be filed within 30 days after each transaction and a final consolidated return of all transactions during the taxable year on or before the 15th day of the fourth month following the close of the taxable year.[64]

8. *Harbor Fees, Wharfage Dues, Berthing Charge, Storage Charge, Arrastre Charge, Tonnage Dues.* These are paid on vessels and cargoes, regardless of the port or place of call of the vessel, whether on government or private port.[65]

9. *Filing Fees and Other Charges*. The DENR Secretary is authorized by law to prescribe reasonable filing fees and other charges, which the implementing rules qualify as fees and charges for services rendered by the MGB and/or its Regional Offices.[66]

   In 2013, the DENR has increased the filing fees for the following applications:[67]

Type of Permit/Agreement	Filing Fees
Exploration Permit	PHP300/ha but not less than PHP200,000/application
Mineral Agreement	PHP300/ha but not less than PHP300,000/application
FTAA	PHP300/ha but not less than PHP500,00/application

   The DENR has also imposed the payment of clearance fees if the proposed contract area is open for mining applications; and processing fees for the issuance of a Certificate of Environmental Management and Community Relations Record (CEMCRR).[68]

   In addition, the DENR charges administrative fees on documents relating to applications for mineral agreements, FTAAs, and exploration permits, among others. These are required to be paid before any such documents can be registered.[69]

[64] Id., Sec. 52.
[65] Tariff and Customs Code, *Sec. 2800-3202.*
[66] RA 7942 (1995), Sec. 89; DAO 2010-21 (2010), Sec. 221.
[67] DAO 2013-10. Prior to this, the filing fees for an exploration permit and mineral agreement is PHP 60/ha. or PHP50,000 per application; for FTAA, the fee is PHP 60/ha or PHP 100,000 for every application.
[68] DAO 2010-21 (2010), Secs. 37,167-A.
[69] Id. Sec. 263.

The DENR also charges fees for the performance or accomplishment of the following work or service by the MGB and/or its regional offices for interested parties:[70]

a. Surveys of mining claims and other mineral lands, etc.
b. Office and field investigations of conflicting mining locations
c. Geological, geophysical and geochemical surveys
d. Investigate mineral discoveries and locations, exploration & development work
e. Drafting or projection work
f. Blue/white prints of survey/sketch plans
g. Other work and services to interested parties as may be requested and within the scope of the functions of the MGB

The payments collected from the foregoing accrue to a Mines Survey & Investigation and Monitoring Fund.[71]

Payments made by large-scale non-metallic mining companies to the national government are summarized below:

Type of Payment	Collecting Agency	Rate
Corporate income tax	BIR	30% of taxable income
Excise tax	BIR	2% on actual market value of gross output at time of removal
Mine wastes and tailings fee	MGB	P0.05/MT of mine wastes and P0.10/MT of mine tailings generated from mining operations
Customs duties and fees	BOC	Rate depends on type of article
Value-added tax	BIR	12% of gross selling price or gross receipts
Documentary stamp tax	BIR	Rate depends on type of transaction
Capital gains tax	BIR	6% of gross selling price or fair market value of real property, whichever is higher (domestic corporations) 5-10% of value of shares (all corporations)
Harbor fees, wharfage dues, berthing charge, storage charge, arrastre charge, tonnage dues	PPA	Rate varies
Filing fees and other charges	DENR-MGB	Rate varies

[70] Id. Sec. 252-260.
[71] Id. Sec. 253.

Payments to the Local Government Units

Apart from the payments made to the national government, large-scale non-metallic mining companies also need to consider the payments required under the Local Government Code of 1991 and those that may be imposed by the concerned LGU in the exercise of its revenue-raising power. Under the Local Government Code, the following payments are required:

1. *Local Business Tax.* This tax is paid to the municipal government for the conduct of one's business either as manufacturers, processors, wholesalers, distributors, dealers, exporters, millers, producers, or retailers of any article of commerce of whatever kind or nature. The tax amount is based on a schedule that pegs the rate on the gross sales or receipts for the preceding calendar year.[72]

   However, a lower tax amount not exceeding ½ of the rates generally prescribed is imposed on exporters, manufacturers, millers, producers, wholesalers, distributors, dealers, or retailers of *essential commodities*.[73]

   Under the Code, cement is considered an essential commodity along with rice and corn; most agricultural, marine and freshwater products; cooking oil and cooking gas; laundry soap, detergents, and medicine; agricultural implements, equipment and post-harvest facilities, fertilizers, insecticides, herbicides, and their farm inputs; poultry feeds and other animal feeds; and school supplies.[74]

2. *Real Property Tax.* This is an annual ad valorem tax paid on real property (land, building, machinery, and other improvements), which should not exceed 1% and 2% of the assessed value of the property in case of a province and of a city or municipality, respectively.[75]

   It should be noted that the Code provides for certain exemptions from the payment of real property tax.[76] One exemption that may be relevant to large-scale non-metallic mining is when the real property is owned by a duly registered cooperative provided under RA 6938, otherwise known as the Cooperative Code of the Philippines.[77]

[72] RA 7160 (1991), Sec. 143.
[73] Id.
[74] Id.
[75] Id., Sec. 232-233.
[76] Id.
[77] Id. This is cited based on a consideration of the current profile or list of entities engaged in large-scale non-metallic mining and quarrying in the Philippines.

3. *Occupation Fees.* These fees are paid on public or private land. The amount of fees to be paid yearly depends on the type of agreement or contract and whether the land is within or outside mineral reservations.[78] The amount may be increased by the DENR Secretary, upon the recommendation of the MGB Director, when national interest and public welfare so requires.

   The fees are paid on the date that the mining agreement has been registered and on the same date every succeeding year to the municipal or city treasurer where the onshore mining areas are located, or to the MGB director for offshore mining areas. Should the fees remain unpaid on the specified date, the amount of occupation fees shall be increased by 25%.[79]

   The law mandates that the proceeds from the collection of occupation fees accrue to the concerned LGUs. Of the total occupation fees collected from contractors in onshore mining areas, 30% must be allocated to the province, and 70% to the municipality in which the mining area is located. In a chartered city, the full amount accrues to the city concerned.[80]

4. *Community Tax.* This tax is paid regardless of the nature of the organization and the manner of its organization in the place where its principal office is located. This consists of an annual community tax of PHP500 and an annual additional tax set forth in a schedule.[81]

5. *Toll fees or Charges.* These fees or charges are paid when the concerned LGU prescribes the terms and conditions for the use of any public road, pier, or wharf, waterway, bridge, ferry or telecommunication system funded and constructed by the LGU.[82]

6. *Other Local Taxes.* These are paid to the concerned LGU when it exercises its power to impose a tax, fee, or charge or to generate revenue through a local ordinance, including fees and charges for services rendered.[83] The extent of the LGUs' local taxing powers is however limited by *Section 133* of the Code.[84]

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[78] For areas outside mineral reservation, the occupation fee for an exploration permit is PHP10 per hectare or a fraction thereof per year; for mineral agreements and FTAA, PHP50 per hectare or a fraction thereof per year. In areas inside mineral reservation, regardless of the type of mineral agreement, the amount of the occupation fee is PHP100 per hectare or a fraction thereof per annum. (*DAO 2010-21, Sec. 218)*
[79] RA 7942 (1995), Secs. 86-87.
[80] Id., Sec. 88.
[81] RA 7160 (1991), Sec. 158.
[82] Id., Sec. 155.
[83] Id., Secs. 132, 147, and 153.
[84] The local tax authority of LGUs does not extend to the levy of certain taxes, e.g., income tax, documentary stamp tax, estate and inheritance tax, customs duties, taxes, fees or charges on goods carried into or passing

Expenditures

Large-scale non-metallic mining companies are required by law to allocate funds to be spent for specific purposes, such as for local community development or environmental management. These expenditures do not directly go to the coffers of the national or local government, but are reported to it to ensure that companies allocate these for the benefit of those that may be affected by their operations.

1. *Expenditures for the Development of Mining Communities, Mining Technology, and Geosciences.* These expenditures are meant to develop mining communities, promote the general welfare of its inhabitants, and to develop science and mining technology.[85]

   Operating mines are required to allot every year a minimum of 1.50% of the operating costs needed to implement their respective *Social Development and Management Program (SDMP).*[86] Of this amount, 1.125% (75% of 1.50%) shall be allocated for the development of host and neighboring communities; 0.150% (10% of 1.50%) for the development of mining technology and geosciences; and 0.225% (15% of 1.50%) for the implementation of information, education, and communication (IEC) programs.[87]

   For new mining operations, the initial SDMP shall be based on the operating cost estimates found in the approved mining project feasibility study.[88]

   On the other hand, holders of an exploration permit, or mineral agreement or FTAA in the exploration stage, are not required to set up an SDMP. Instead, the permit holder or contractor is required to develop and implement a Community Development Program (CDP), which is supported by funds equivalent to a minimum of 10% of the budget of the approved Exploration Work Program. The CDP is also

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through territorial jurisdiction of LGUs in the guise of toll fees or charges for wharfage dues, taxes on certified pioneer or non-pioneer business enterprises, excise taxes, VAT, etc.

[85] RA 7942 (1995) Sec. 57.

[86] SDMP is defined in the implementing rules as "a comprehensive 5-year plan towards the sustained improvement in the living standards of the host and neighboring communities by creating responsible, self-reliant and resource-based communities capable of developing, implementing and managing community development programs, projects and activities in a manner consistent with the principle of people empowerment.

[87] DAO 2010-21 (2010), Sec. 134. "Operating cost" under this provision refers to the "specific costs of producing a saleable product on a commercial scale incurred in the calculation of the net income before tax, as confirmed by the Bureau/Regional Office. This shall include costs and expenditures related to mining/extraction and treatment/processing (inclusive of depreciation, depletion, and amortization), exploration activities during operation stage, power, maintenance, administration, excise tax, royalties, transport and marketing, and annual progressive/environmental management."

[88] Id., Sec. 134.

developed in consultation and in partnership with the host communities within the area subject of active exploration and may include the foregoing activities.[89]

It should be emphasized that these expenditures should not be credited to the royalty payment for IP/ICCs.[90]

2. *Expenditures for the Protection, Management, and Rehabilitation of the Environment.*[91]

   a. *Environmental Protection and Enhancement Program/Annual Environmental Protection and Enhancement Program (EPEP/AEPEP).* This expenditure enables the mining contractor to undertake an environmental protection and enhancement program during the period of the mineral agreement or permit. The EPEP is part of the environmental work program (EWP) that is submitted to the DENR as part of a company's application for a mineral agreement or permit.

      For a company's initial environment-related capital expenditures, the contractor is required to allocate an approximate amount of 10% of the total capital/project cost or such other amount depending on the environmental or geological condition, nature and scale of operations, and technology employed.[92]

      For its annual environment-related expense, a percentage based on the AEPEP is allocated which may approximate a minimum of 3-5% of its direct mining and milling costs depending on the environment/geologic condition, nature and scale of operations and technology employed.[93]

      Direct milling costs generally refer to "expenditures and expenses directly incurred in the mechanical and physical processing and/or chemical separation of the ore from the waste to produce marketable mineral products*."*[94] However, for *cement plant operations,* the implementing rules qualify that these are limited only to "expenditures and expenses directly incurred from raw materials crushing

[89] Id., Sec. 136-A.
[90] Id.
[91] RA 7942, Chapter XI.
[92] DAO 2010-21 (2010), Sec. 169. Initial environment-related capital expenditures may include environmental studies and design cost, waste area preparation, tailings/slime containment/disposal system, mine waste disposal system, wastewater/acid mine drainage treatment plants, dust control equipment, air pollution control facilities, drainage system and other environment-related mitigating measures and capital expenditures.
[93] Id., Sec. 171.
[94] Id., Sec. 5(u).

and grinding up to ground raw meal homogenizing, prior to clinker manufacturing."[95]

b. *Environmental Work Program (EWP) during exploration*. This is required for exploration permits as well as mineral agreements and FTAAs that will go through exploration activities. The EWP details the environmental impact control and rehabilitation activities proposed during exploratory period, including the costs needed to enable sufficient financial resources to be allocated to meet the environmental and rehabilitation commitments.[96]

c. *Contingent Liability and Rehabilitation Fund (CLRF).* The law requires mining companies to technically and biologically rehabilitate excavated, mined-out, tailings covered, and disturbed areas to the condition of environmental safety. For this purpose, contractors are obligated to create this fund (a) to implement physical and social rehabilitation of areas and communities affected by mining activities; and (b) to research on the social, technical and preventive aspects of rehabilitation.

   The CLRF, a collective term for all environmental guarantee fund (EGF) mechanisms allocated for this purpose, is based on the contractor's approved work program and is deposited as a trust fund in a government depository. It takes the following forms:[97]

   (1) *Mine Rehabilitation Fund (MRF).* This is in the form of a *Monitoring Trust Fund (MTF)* that is used exclusively to implement a monitoring program approved by the MRF Committee; and *Rehabilitation Cash Fund (RCF)* which is used to ensure compliance with the approved rehabilitation activities.[98]

   The amount of the MTF is determined by the MRF Committee, which shall not be less than the amount of PHP 150,000. The RCF, on the other hand, is equivalent to 10% of the total amount needed to implement the EPEP or PHP5 million, whichever is lower.

   (2) *Final Mine Rehabilitation and Decommissioning Fund (FMRDF).* This fund ensures that the full cost of the approved Final Mine Rehabilitation and Decommissioning Plan (FMRDP) or mine closure plan is accrued before the

Id.
DAO 2010-21 (2010), Sec. 168; MGB Form No. 16-1 or 16-1A.
Id., Chapter XVIII.
Id., Sec. 181.

end of the operating life of the mine. This is estimated based on the costs of having such rehabilitation and decommissioning work done by third party contractors, on an annual basis.[99]

3. *Expenditures for the Socio-Economic Well-Being of Indigenous Peoples/Indigenous Cultural Communities (IP/ICC).* Also known as *royalty payments to the IP/ICC,* these are provided to the concerned IP/ICC when they have agreed, through the FPIC process, that their ancestral land may be opened for mining operations.[100] The royalty, made upon the use of the minerals within ancestral lands, is construed as a trust fund for the socio-economic well-being of the IP/ICC community. The concerned IP/ICC is expected to manage and use the royalty payment.[101]

   While subject to negotiations and consequent agreement between the concerned parties, the implementing rules state that such royalty payment must not be less than 1% of the gross output.[102] Expenses for community development may also be credited or charged against the said royalty.

Collection

The total share of the government in a Mineral Production Sharing Agreement (MPSA) is the excise tax on mineral products.[103] With respect to other mineral agreements, the government's share is negotiated by the government and the contractor based on the following considerations: (a) project's capital investment; (b) risks involved; (c) its contribution to the economy; and (d) other factors that will provide for a fair and equitable sharing between the parties.[104] The government further collects taxes, duties, and fees provided under existing laws.[105]

MPSAs granted under EO 279 (1987)[106] remain valid and existing mining/quarrying rights thereon cannot be impaired. However, the 1995 Mining Act provisions on government share in MPSA immediately govern such MPSAs, unless the contractor indicates in writing to the DENR secretary its intention not to avail of the new provisions.[107]

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[99] DAO 2010-21 (2010) Secs. 187, 187-B.
[100] The NCIP regards the "royalties" not as an economic benefit due to the IP/ICC, but as a social justice measure. (NCIP Admin. Circular No. 3, series of 2012, Sec. 58)
[101] RA 7942 (1995), Secs. 16-17.
[102] DAO 2010-21 (2010), Sec. 16.
[103] RA 7942 (1995), Sec. 80, DAO 2010-21 (2010), Sec. 212; Rep. Act No. 7729, amending Sec. 151 (a) of the Tax Code.
[104] Id. RA 7942, Sec. 81; DAO 2010-21 (2010), Sec. 213.
[105] Id.
[106] EO 279 (1987).
[107] RA 7942, Sec. 112.

In the case of FTAA, the government's share is also negotiated by the parties. In addition to the factors considered in other mineral agreements, the parties also take into account the technical complexity of the project in their negotiations. At the minimum, the government's share in FTAA consists of the contractor's corporate income tax, excise tax, special allowance, withholding tax due from the contractor's foreign stockholders, arising from dividend or interest payments to said foreign stockholders, in case of a foreign national, and such other taxes, duties, and fees provided under existing laws.[108]

However, the collection of the government's share in FTAA commences after the contractor has fully recovered its pre-operating, exploration, and development expenses, inclusive. The recovery period, counted from the date of commencement of commercial operation, shall not exceed 5 years or at a date when the aggregate of the net cash flows from the operations is equal to the aggregate of its pre-operating expenses, whichever comes earlier. This period may be extended upon negotiation with the FTAA negotiation panel and subject to approval by the DENR Secretary in case of projects determined by the MGB as incurring huge investments with high production rate and extensive mine life. After the recovery period, additional government share shall be paid by the contractor pursuant to separate guidelines on the matter.[109]

Notwithstanding the grant of incentives by other government agencies to mining contractors, the payment of the government share is expressly guaranteed.[110]

In almost all the foregoing cases, the government share is paid to the nearest BIR office where the mining/contract area is located and in accordance with BIR rules and regulations.[111] The following table is a summary of the types of payments and the corresponding collecting agencies:

Type of Payment	Collecting Agency
Corporate Income Tax	BIR
Excise Tax	BIR
Mine Wastes and Tailings Fee	MGB
Customs Duties and Fees	BOC
Value-Added Tax	BIR
Documentary Stamp Tax	BIR
Capital Gains Tax	BIR

[108] Id. RA 7942, Sec, 81, DAO 2010-21 (2010), Secs. 213 and 214.
[109] RA 7942 (1995) sec, 81, DAO 2010-21 (2010) Sec. 214.
[110] DAO 2010-21 (2010), Secs. 38 and 52.
[111] Id., Sec. 216.

Harbor Fees, Wharfage Dues, Berthing Charges, Storage Charges, Tonnage Dues	PPA
Filing Fees and Other Charges	MGB

Distribution

The Local Government Code of 1991 provides the manner by which the government's share from the use and development of mineral resources is distributed. The Code ensures that such proceeds are equitably shared by the local government units (LGUs) within their respective areas. This also contemplates sharing the proceeds with their inhabitants by way of direct benefits.[112]

The Code further provides that LGUs have a 40% share of the gross collection by the national government from the preceding fiscal year from mining taxes, royalties, and such other taxes, fees, or charges, including related surcharges, interests, or fines, and from its share in any co-production, joint venture or production sharing agreement in the use and development of the national wealth within their territorial jurisdiction.

This 40% share is distributed as follows:[113]

Location of natural resources	Province	City or Municipality	Barangay	Remarks
In the province	20%	45%	35%	
In 2 or more provinces, or in 2 or more component cities or municipalities, or in 2 or more barangays				Shares computed according to population (70%) and land area (30%)
In highly urbanized or independent component city		65%	35%	
In 2 or more cities				Same formula as above

The Code further provides that this share shall be automatically released to each LGU, without need of any further action, directly to the provincial, city, municipal, or barangay treasurer, as the case may be, on a quarterly basis within 5 days after the end of each quarter.

[112] RA 7942 (1995), Sec. 82; DAO 2010-21 (2010), Sec. 216; RA 7160, (1991) Sec. 289.
[113] Rep. Act No. 7160 (1991), Secs. 290 and 292.

The national government is not allowed to subject such share to any lien or holdback.[114] A more detailed set of guidelines and procedures governing the release of LGU shares from collections derived by the national government from mining taxes was issued in 2009.[115]

Out of its share of the government's proceeds from such national wealth use and development, LGUs are then directed to finance local development and livelihood projects.[116]

Occupation fees, on the other hand, are distributed in the following manner: 30% of all such collections from mining rights holders in onshore mining area accrue to the province, while 70% to the municipality where the mining area is located. In a chartered city, the full amount of occupation fees accrues to the concerned city.[117]

IV. Areas and Companies with Large-Scale Non-Metallic Mining and Quarrying Operations

Profile of Areas and Companies with Large-Scale Non-Metallic Mining and Quarrying Operations

As of 30 June 2013, the government has issued 339 MPSA contracts covering over 602,000 ha. of both large-scale metallic and non-metallic mining/quarrying in the country.[118] Using the definitions for non-metallic minerals and quarry resources, the data was disaggregated to extract information on large-scale non-metallic mining and quarrying operations.

Out of the total number of MPSAs in the country, 148 MPSAs covering approximately 130,000 ha. involve large-scale non-metallic mining/quarrying which are at different stages of mining development. Specifically:

Number of MPSA	Stage
75	Exploration
5	Development
53	Commercial operation
5	Exploration and commercial operation
1	Development and commercial operation
1	Partial development/commercial operation and partial exploration

[114] Id., Secs. 286 and 293.
[115] DOF-DBM-DILG-DENR Joint Circular No. 2009-1 (2009).
[116] Id., Sec. 294.
[117] RA 7160 (1991) Sec. 88.
[118] DENR-MGB, Mining Tenements Management Division, *Complete List of Existing Mineral Production Sharing Agreement (MPSA) as of June 30, 2013.*

5	For registration/not yet released or signed
3	Cancelled (but with pending Motion for Reconsideration or Appeal)
148 (Total)	

The commodities being explored or developed are mostly limestone and shale (including marble), clay, sand and gravel, aggregates, and dolomite.

With respect to the distribution of MPSAs across the country, Luzon has the largest number and size of MPSAs, with 84 MPSAs covering approximately 71,000 ha. of land. This is followed by Visayas (46 MPSAs with 42,000 ha.) and Mindanao (18 MPSA with 17,000 ha.), respectively.

Within Luzon, concentrations of large-scale non-metallic mining/quarrying areas in exploration, development, and commercial operations stages are found in Regions 1 (Ilocos Region), 3 (Central Luzon), and 4-A (CALABARZON), specifically in the provinces of Pangasinan, Bulacan, and Rizal.

In the Visayas region, Region 7 (Central Visayas) hosts the most number of MPSAs, with the province of Cebu as a dominant host.[119] Cebu alone has 30 MPSAs that covers a little over 20,000 ha. Region 8 (Eastern Visayas), Northern Samar and Leyte in particular, follows in the list with 8 MPSAs covering approximately 16,000 ha.

While the number of operating large-scale non-metallic mines in Mindanao is relatively small (18 MPSAs with only 3,400 ha. in operation), a huge tract of land (9,000 ha.) is currently being explored.

In terms of entities that hold MPSAs for large-scale non-metallic mining/quarrying, this is predominantly held by corporate entities. However, several individuals or groups of individuals (heirs of certain families) and a cooperative also appear as MPSA contractors.

Among the companies in the list, Holcim Philippines holds the most number of MPSAs throughout the country. It has a total of 17 MPSAs at varied stages of development: 5 in the Ilocos region, 3 in Central Luzon, 3 in Northern Mindanao, and 6 in Davao region. Other significant players in terms of number of MPSAs held include: Rapid City Realty and Development Corporation (9 MPSAs in Region 4-A); Apo Land and Quarry Corporation (8

[119] By virtue of EO 183 (2015), Region 18 or the Negros Island Region (NIR), comprising the provinces of Negros Oriental (formerly part of Region 7) and Negros Occidental (formerly part of Region 6), was created. However, considering that the institutional arrangements for the new region are still underway, including for the DENR-MGB, this study continues to regard any data gathered for the provinces under the previous regional groupings.

MPSA in Region 7); Solid Earth Development Corporation (6 MPSAs in Region 7); and Teresa Marbles and Lafarge Republic (3 MPSAs each in Region 4-A).

A complete list of the large-scale non-metallic mining and quarrying companies in the Philippines, including location maps of the industry, at the provincial level and commodity basis, is included in this study. (See, Annexes A, B and C)

It is also important to provide a profile of the major cement plants in the country. As of February 2015, there are 16 cement plants nationwide: 9 in Luzon, 3 in the Visayas, and 4 in Mindanao. These are Holcim Philippines (La Union, Bulacan, Misamis Oriental, and Davao), Northern Cement Corporation (Pangasinan), Eagle Cement Corporation (Bulacan), Solid Cement Corporation (Rizal) (CEMEX Group), Apo Cement Corporation (Cebu) (CEMEX Group), Lafarge Republic, Inc. (Bulacan, Rizal, Batangas, Cebu, Iligan), Taiheyo Cement Philippines (Cebu), Goodfound Cement Corporation, Philippines (Albay), and Pacific Cement Philippines (Surigao del Norte).[120]

Most of the cement plant companies in the above enumeration are members of the Cement Manufacturers' Association of the Philippines (CeMAP).[121] CeMAP is an association of cement manufacturers in the country which, according to its website, aims to promote the interests of its members in the aspects of producing high quality cement, developing products and cement-based products for consumers, ensuring a level playing field for manufacturers, leading in the implementation of sustainable development initiatives, providing source of data for its association members, government and non-government stakeholders, and in relating to the public in general.[122] CEMAP is currently led by its President, Dr. Ernesto Ordonez.

Only a few large-scale non-metallic mining and quarrying companies are listed as members of the Chamber of Mines of the Philippines (COMP).[123] Apart from COMP (dominated by metallic mining companies) and CEMAP (cement), there is no other national association that exclusively represents the interests of the large-scale non-metallic sector in the country. However, it is possible that industry members have geographic or regional groupings, such as the Eastern Rizal Miners' Association (ERMA) for the eastern Rizal area.[124] A similar association is apparently being organized in Cebu for the entire Region 7.[125]

[120] MGB. Location Map of Cement Plants in the Philippines. February 2015.
[121] http://CeMAP.org.ph/. Website of the Cement Manufacturers' Association of the Philippines (CEMAP). The only exceptions are Eagle Cement Corp. and Goodfound Cement Corp.
[122] Id.
[123] Among the few of those listed are: Dolomite Mining Corp., Teresa Marble Corp., and Solid Earth Corp.
[124] Meeting with MGB Region 4A, ERMA, CEMEX/Solid Cement Corp., Montalban Aggregates Producers' Association (MAPA), and NGO-PMRB, Rizal Province, 15 January 2016.
[125] Meeting with MGB Region 7, Mandaue City, 2 February 2016.

While a conversation has been initiated with the leadership of ERMA about the country's commitment to the EITI standards and its implications on the large-scale non-metallic mining industry,[126] efforts to solicit feedback from CEMAP have not succeeded as of the completion of this report. Hence, it is strongly recommended that the PH-EITI-MSG continue to directly communicate with and secure the commitment of the sector through individual companies and regional or provincial associations in order to provide more substantive and analytical content about this sector in future EITI country reports.

V. A Glimpse of Large-Scale Non-Metallic Mining and Quarrying Operations in the Three Selected Areas

The scoping study aims to cover three (3) areas hosting large-scale non-metallic mining operations, with focus on their respective situation (citing relevant local ordinances and contracts of selected companies), the problems and challenges in regulating operations, including any concerns regarding compliance with environment and natural resources laws, monitoring environmental performance, and dynamics relating to socio-political issues, as well as recommendations to address the same.

Specifically, the study intends to look at a representative large-scale non-metallic mining company in each of the following 3 areas: Bulacan, Rizal, and Cebu provinces. These provincial areas were selected based on discussions with officials from the PH EITI Secretariat, MGB, and civil society.[127] This study is based on documents gathered or made available by the PH-EITI Secretariat and the concerned MGB regional offices, including results of interviews with key stakeholders in the said provinces. (See Annex D for the list of individuals who were interviewed for this scoping study)

The provinces were selected based on the prevalence of large-scale non-metallic mining and quarrying operations relative to other areas in the country. The companies, on the other hand, were selected based on the level of mining development, thus assuming increased factors for assessing operational issues, such as environmental law compliance and performance monitoring.

Province of Cebu

Profile of Large-Scale Non-Metallic Mining in the Province

[126] Meeting with Ms. Angelita Lee, President of ERMA, 16 January 2016.
[127] Individual meetings with Atty. Alessandra Ordenes (National Coordinator), Engr. Romualdo Aguilos (Chief, MGB Mineral Economics, Information and Publication; and PH-EITI Focal Person), and Mr. Chadwick Go Llanos (c/o C-CIMPEL Archdiocese of Cebu), who also sits as a CSO representative at the MSG meetings.

Out of 46 large-scale non-metallic mining MPSAs hosted by the Visayan region, 30 are located in the province of Cebu. These cover a total of more than 19,000 ha. being explored, developed, and/or commercially operated for varied non-metallic minerals and quarry resources by about 15 companies and individuals. Dominant players in terms of number of MPSAs held and area covered within the province include Lafarge Republic, Solid Earth Development Corporation, and Apo Land and Quarry Corporation. See the following table:

	Name of Company	Location	Area (in hectares)	Commodity	Term
Commercial Operation					
1	Apo Land and Quarry Corp. (assigned from Apo Cement)	Naga	192.00	Limestone	1993-2018
2	Apo Land and Quarry Corp.	Naga	84.00	Greywacke and pozzolan	1997-2022
3	Lafarge Republic (formerly Republic Cement)	Asturias	2,383.54	Limestone	1996-2021
4	Solid Earth Development Corp. (assigned from Grand Cement Manufacturing)	San Fernando	1,492.02	Limestone	1997-2022
5	Solid Earth Development Corp.	San Fernando	84.17	Limestone	2004-2009
6	Dolomite Mining Corp.	Alcoy and Dalaguete	524.61	Dolomite and other associated mineral deposits	2005-2030
	Subtotal		**4,760.34**		
Development					
7	Southwestern Cement Corp. (assigned from Looc Limestone)	Malabuyoc	306.46	Limestone	1996-2021
8	Southwestern Cement Corp.	Malabuyoc	486.00	Limestone	1996-2021
9	Lafarge Republic, Inc. (from Republic Cement)	Carmen	2,551.00	Graywacke, standstone, limestone, and silica	1999-2024
	Subtotal		**3,343.46**		
Exploration					
10	Apo Group, Inc.	Malabuyoc	549.00	Limestone	1997-2022
11	Apo Land and Quarry Group Corp.	Naga City	129.96	Limestone and other associated	2009-2034

				mineral deposits	
12	Apo Land and Quarry Group Corp.	Naga City	84.15	Limestone and other associated mineral deposits	2009-2034
13	Apo Land and Quarry Corp.	Naga and San Fernando	170.98	Limestone and other associated mineral deposits	2010-2035
14	APC Group, Inc.	Ginatilan	502.83	Limestone	1997-2022
15	Jose R. Soberano	Pinamungahan	324.00	Silica sand	1998-2023
16	Taiheyo Cement Phils. Inc. (from Solid Earth)	San Fernando and Naga	486.00	Limestone	1999-2024
17	Ibalong Resources and Development Corp.	Sibonga	607.50	Limestone, clay, other cement materials	1999-2024
18	Citadel Mining Corp.	Danao City	336.37	Graywacke	2000-2025
19	Kimhee Realty Corp.	Consolacion	168.23	Limestone	2004-2029
20	Kimhee Realty Corp.	Daangbantayan	2,013.75	Rock phosphate and other associated mineral deposits	2007-2032
21	Solid Earth Development Corp.	Duangan and Binabag, Pinamungahan	84.14	Silica and other associated mineral deposits	2010-2035
22	Solid Earth Development Corp.	Pinamungahan	1,257.18	Silica and other associated minerals	2010-2035
23	Solid Earth Development Corp.	Naga and San Fernando	1,683.05	Limestone and other associated minerals	2010-2035
24	Solid Earth Development Corp.	San Fernando	496.57	Limestone and other associated	2010-2035

				mineral deposits	
25	Peblea Q. Alfaro	Busay and Kalunasan	336.52	Diorite, basalt and other associated mineral deposits	2010-2035
	Subtotal		**9,230.23**		
	Exploration and Commercial Operations				
26	Quarry Ventures Phil., Inc.	Naga and Pinamungahan, Cebu and Toledo City	607.50	Marbleized Limestone	1998-2023
27	JLR Construction and Aggregates, Inc.	Naga and Minglanilla	336.00	Basalt and stone	2004-2029
	Subtotal		**943.50**		
	Not yet released/ registered; Contract not yet signed by proponent				
28	Apo Land and Quarry Corporation	Carcar	505.06	Limestone, silica, and other associated minerals	2010-2035
29	Apo Land and Quarry Corporation	Carcar	420.91	Limestone, silica, and other associated minerals	2010-2035
30	Apo Land and Quarry Corporation	Naga	140.24	Graywache, sandstone, bentonite, silica, and other associated mineral deposits	2010-2035
	Subtotal		**1,066.21**		
	TOTAL		**19,343.74**		

Selected Company: Apo Land and Quarry Corporation

Apo Land and Quarry Corporation (Apo Land) was selected for being the oldest operating large-scale non-metallic mining company in the province. The corporation can be traced to the Apo Cement Corp. the origins of which dates back to the 1920s when the Cebu Portland Cement Corp. was formed and owned by the Philippine government. Control of the

corporation moved from Japanese to American and back to Philippine hands during the second world war.[128]

Apo Land, a member of the CEMEX Philippines group of companies and CeMAP,[129] operates two contract areas in Naga, Cebu. The first area, covering 192 ha., started commercial operation of limestone deposits in 1993. The second area, with 84 ha., commenced operations in 1997 primarily for greywacke and pozzolan.[130] Both MPSAs were provided a term of 25 years.

Having been signed in 1993, the MPSA for the first contract area was made pursuant to EO 279 (1987). Its MPSA thus provides a different fiscal regime.[131] Apart from the excise tax, it was required to pay a basic government share of the gross revenue and a percentage share in the net revenue.[132] It is not clear whether Apo Land has otherwise indicated to the DENR Secretary as required that it has opted not to be governed by the provisions of the 1995 Mining Act.[133]

On the other hand, the MPSA for the second contract area was already executed pursuant to the 1995 Mining Act. Its provisions on the share of the government as well as its allocation, including other expenditures, were clearly in accordance with the current mining law.[134]

Relevant Local Legislation

The provincial government has passed two important local ordinances pertaining to mineral and quarry resources - the *Revenue Code of Cebu of 2008*[135] and the *Environmental Code of the Province of Cebu.*[136]

1. Chapter VI of the *Revenue Code of Cebu of 2008* provides for the regulatory powers of the provincial governor in the conduct of business and trade activities related to environment and natural resources. It includes provisions on permits, accreditation, fees, and charges for extracting mineral and quarry resources in specified areas.

[128] CeMAP website, http://CeMAP.org.ph/?page_id=1169.
[129] Id. See the CEMEX website, http://www.cemexphilippines.com/AboutCemex.aspx. CEMEX considers itself as "a leading producer and marketer of cement and ready-mix products" with operations worldwide.
[130] MPSA No. 013-93-VII and MPSA No. 093-97-VII.
[131] MPSA No. 013-93-VII, Section VI refers to (a) a basic government share at the rate of 0.5% of the gross revenue payable quarterly to the DENR Regional Office; and (b) 1% share in net revenue, paid on the same day that the basic share is due. These are paid in addition to the excise tax as provided under the Tax Code.
[132] Id.
[133] RA 7942, Sec. 112 requires such an indication to be made in writing with the DENR Secretary.
[134] MPSA No. 093-97-VII.
[135] Cebu Provincial Ordinance No. 2008-10.
[136] Resolution No. 1483-2012/Ordinance No. 2012-13.

These typically involve small-scale mining of an area of not more than 20 hectares; and quarrying of an area of not more than 5 hectares. In its strict sense, the *Revenue Code* of the province, by defining the scope of the governor's power and authority, does not cover the conduct of large-scale metallic and non-metallic mining and quarrying activities.

However, in terms of implementation, it appears from interviews with officials from MGB Region 7 that the provincial government's *Revenue Code of 2008* is perceived by the mining industry to be requiring certain fees and charges that are already imposed under the *Mining Act of 1995* and implemented by the MGB.[137] A draft ordinance proposing to amend certain sections of the *Revenue Code* in order to clarify its coverage and avoid excessive tax impositions is thus in circulation.[138] The draft ordinance anchors its proposal on the *Local Government Code* provisions which specify the guidelines and limitations on the right of the province to levy taxes, fees, and charges,[139] emphasizing that all local ordinances must conform to existing national laws and other legislation.

For instance, it cited Section 192 of the *Revenue Code of 2008* which requires all transporters and haulers of quarry resources and minerals/mineral products to obtain from the provincial governor an Ore Transport Permit (OTP). Under the said provision, failure to present the OTP can cause the impoundment of the vehicle and cargo being transported, including payment of fines and penalty to the provincial treasurer.

The draft ordinance now proposes an additional paragraph to clarify that transporters and haulers that have already obtained the necessary OTP from the DENR-MGB pursuant to the *Mining Act of 1995* should no longer be required to obtain another OTP from the provincial governor.[140] Further, the draft ordinance proposes to amend the Code's provisions on the imposition of environmental enhancement fees, thus creating an Environmental Enhancement Fund, in an attempt to make a distinction between permits issued by the provincial government under the Code and

[137] Meeting with MGB Region 7, 2 February 2016.
[138] *Ordinance No. ____: An Ordinance Amending Sections 124, 125, 181, 192, and 220 of Ordinance No. 2008-10 to Conform with the Local Government Code by Clarifying the Coverage of the Tax on Minerals, Sand, Gravel, and Other Quarry Resources as well as Modifying the Tax Base of the Environmental Enhancement Fees, and for Other Purposes.*
[139] Id. Reference was made to RA 7160, Sections 130, 133, 134, and 138.
[140] Id. Section 4. It is noted that DAO 2010-21, Sec. 116 requires all permit holders, contractors, accredited traders, processors, and other mining rights holders to obtain an OTP from the MGB regional director for the transport of all minerals, mineral products, and by-products. For MPSA and FTAA contractors, the OTPs are already issued under the agreement.

those that are not, including where the company has already established a Mine Rehabilitation Fund (presumably under the Mining Act of 1995) covering the area of extraction.[141]

According to the MGB Region 7 officials, the proposed ordinance is expected to be taken up by the provincial government in its forthcoming sessions.

2. The *Environmental Code of the Province of Cebu* manifests a more active stance on the environmental impact of mining and quarrying activities, regardless of whether the operation is small- or large-scale. This was passed in pursuit of the general welfare clause of the Local Government Code of 1991.[142] The Environmental Code, in considering the need to integrate environmental policies with social and economic dimensions, also defines the provincial government's interaction with component LGUs and other provinces, as well as its own stand and position, on environmental issues that are trans-jurisdictional in nature, and with the national government agencies concerning the environment.[143]

   With this framework, the Code articulates in several provisions how the provincial government intends to address concerns related to large-scale non-metallic mining and quarrying operations. These are as follows:[144]

   a. Initiate and coordinate with the mining industry players-private companies, government agencies and the general public, in accordance with the *Local Government Code* and the *Mining Act,* to ensure that Cebu's metallic and non-metallic mineral resources are harnessed with due consideration of ably managing the impacts of environmental resource degradation, unique landscape destruction, biodiversity loss, loss of life and property, and any other fatal accidents.[145]

   b. Initiate and coordinate with the MGB, relevant agencies, and stakeholders; and closely monitor the enforcement and implementation of environmental, mine safety and health laws and regulations related to mining, quarrying, mineral processing, and mineral trading activities

[141] Id. Sec. 5.
[142] Id. Reference to RA 7160, Sec. 16, which allows the LGU to exercise its express and implied powers, including any necessary, appropriate or incidental powers for efficiently and effectively governing the province, and all essential powers to promote its general welfare.
[143] Id. Whereas clause.
[144] Id. Article V on mineral resources.
[145] Id. Sec. 2.

within the province, to ensure compliance with relevant laws and policies on environment, health and safety, and pollution management;[146]

c. Whether it is large-scale or small-scale mining, conduct a mandatory public hearing or consultation in the barangay(s) where the mining/quarrying site is located before any permit, clearance or endorsement is issued by the LGUs (barangays/cities/municipalities) within the province;[147]

d. For large-scale mining operations, coordinate with the DENR in the licensing, operation, and rehabilitation of the mines. The province undertakes to ensure that the environmental guarantee fund (EGF) is enough to cover foreseeable damage from the mining operation and the mine rehabilitation plans and funds are properly updated to use the best technology available. It will also request regular auditing of the EGF and the reserves for rehabilitation.[148]

Issues and Concerns

The issues and concerns presented are limited to those raised by the MGB regional office and a local community member in Naga City. The meeting organized by MGB Region 7 was supposed to include representatives from Apo Land and Quarry Corp. However, Apo Land officials had to urgently leave for Manila when the meeting was held. Subject to further validation, the perspectives of the industry were articulated in some ways during the meeting.

Perspectives of the MGB Region 7 officials:[149]

Monitoring compliance with laws, rules, and regulations. The MGB Region 7 officials, led by Regional Director Loreto B. Alburo, regard the large-scale non-metallic and quarrying sector in the region as generally compliant with the DENR's standards and policies.[150] What they deem problematic is small scale mining.[151] They also view the performance of Apo Land as

[146] Id. Sec. 3
[147] Id.
[148] Id. Sec. 6.
[149] Meeting with MGB Region 7 officials, 2 February 2016, Mandaue City.
[150] Id.
[151] Small-scale mining is regulated by the provincial governor through the Provincial Mining Regulatory Board (PMRB), of which the MGB regional director is the chair.

satisfactory, referring further to the company's ISO 9002[152] and ISO 140001 certification[153] as well as its recent recognition for environmental stewardship, health and safety, and community development achievements.[154]

Stakeholders and their inter-relationships. The MGB regional officials describe the mining stakeholders and their inter-relationships in the region as generally good. The multi-partite monitoring team (MMT) for the Apo Land is composed of representatives from the MGB, EMB, Apo Land, NGO, Provincial Environment and Natural Resources Office (PENRO), and LGU.[155] The MMT uses a monitoring template that the regional office has developed. They regard their template as more simple and more comprehensible, including by non-technical people, than the one recently developed for the joint EMB-MGB monitoring.[156]

NGOs in the province and in the Apo Land community are seen as active and collaborative participants in mining-related concerns.

With respect to the LGUs, the MGB officials describe their relationship as satisfactory, particularly at the most local level of the *barangays* hosting the mining activity. However, they pointed to minor issues at the provincial LGU level that need improvement. In particular, they deal with the perception that the MGB's presence in the Provincial Mining Regulatory Board (PMRB) diminishes the power of the provincial government with respect to small-scale mining.[157]

While there is no mining association in the region and in Cebu province at present,[158] MGB Region 7 officials remarked that there are current moves to create one for the region. One of

[152] International Organization for Standardization's model for quality assurance in production, installation, and servicing.
[153] ISO certification on the setting up of an effective environmental management system, which is one of the tools for managing a company's environmental responsibilities.
[154] During the 62nd Annual National Mine Safety and Environment Conference held in November 2015, the Apo team received the recognition from the Presidential Mineral Industry Environment Award (PMIEA) committee. The awards included the PMIEA-2015 platinum award, best mining forest and safest mineral processing – cement plant category. See also, http://www.sunstar.com.ph/cebu/local-news/2016/01/05/apo-cement-cited-environmental-health-and-safety-excellence-450084. Accessed: 4 February 2016.
[155] PENRO is the provincial counterpart of the DENR Central Office.
[156] As a result of DAO 2015-02 on the harmonization of the *Philippine EIS system* and the *Philippine Mining Act* in relation to mining projects, the DENR MGB and EMB developed a joint MMT monitoring template. The region will start utilizing the new monitoring template in March 2016.
[157] It is noted that under RA 7076 and DAO 2010-21, the PMRB is in charge, among others, with the acceptance, processing, and evaluation of applications and determine administrative charges and fees for quarry, sand and gravel, and small-scale mining permits. The PMRB is chaired by MGB regional director, with the provincial governor as vice-chair, and one representative each from the small-scale mining, large-scale mining, and NGOs as members.
[158] According to the MGB Region 7 officials, an association of metallic and non-metallic companies – the Mining for Environment and Development Foundation, Inc. (MEDFI) - existed in Region 7 in the early 1990s. The

the movers is Ms. Annie Dee, president and general manager of Teresa Marble Corp., whose company has established some presence in the region. The group is reportedly pushing for the amendment of certain provisions of the *2008 Revenue Code of Cebu.* (See discussion on Relevant Local Legislation)

Among the other issues raised by the MGB Region 7 officials and their corresponding recommendations on PH-EITI are as follows:

1. *Implementation of EPEP, SDMP, and FMRDP by holders of Mineral Production Sharing Agreement (MPSA)* and *Mineral Processing Permit (MPP).* In general, the registered MPSA holder is mandated by law to allocate funds for EPEP, SDMP, and FMRDP-related expenditures. These expenditures are required from the start of mining development to actual operations (which includes mineral processing), and eventual closure of the mine. However, in practice, the processing of non-metallic and quarry resources, is typically undertaken by another entity, the MPP holder – which may be an affiliate or sister company of the MPSA holder or a totally different company. For example, Bohol Limestone Corp. is the MPSA holder, while the Philippine Mining Service Corp. (PMSC), a 100% Japanese-owned company, is the MPP holder; Dolomite Mining Corp. holds the MPSA, while PMSC is the MPP holder. In the case of Apo Land, the MPSA holder is Apo Land and Quarry Corp., while the MPP is held by Apo Cement.

   Although a formal agreement between the two companies should be able to determine responsibilities with respect to the provisions for EPEP, SDMP, and FMRDP, this can pose practical problems because the accountability for these expenditures remains with the holder of the MPSA.

   According to the MGB regional office, a 2015 memorandum from the MGB central office appears to remedy this problem by requiring MPP holders to submit separate data and allocation for its EPEP, SDMP, and FMRDP as a condition for the renewal of its mineral processing permit. In other words, MPSA and MPP holders, which may cover the same mineral or quarry resource, will now have separate and distinct EPEP, SDMP, and FMRDP expenditures.

   For MGB database management and EITI purposes, this may affect the prompt submission and effective collation of needed data from the companies. The private sector is also perceived not to welcome this policy development.

association included exploration companies and mining applicants. However, with inactive officials on board, the association eventually perished.

2. *Operating costs as basis of SDMP.* As discussed, operating mines are required to allocate every year a minimum of 1.50% of the operating costs to implement its SDMP, which is geared towards improving the living standards of their host and neighboring communities. Although the actual SDMP expenditures by metallic and non-metallic mining companies are regarded as typically higher than the minimum requirement, the MGB regional officials cited that the use of "operating costs" as defined in the Mining Act and as a basis for determining SDMP allocation poses a problem for the cement industry.

   CEMAP is apparently proposing that, for its industry, the basis of the operating costs should only be computed from the costs incurred from raw materials crushing to the homogenizing stage. It should not include costs related to clinkering and other succeeding processes for manufacturing cement.

   Considering this position, a review of the appropriate basis of the SDMP for the large-scale non-metallic mining industry, specifically for cement, is thus recommended.

3. *Scope of LGU tax and revenue generation authority and other regulation issues.* As discussed, the provincial government of Cebu has passed its *Revenue Code of 2008*, which enumerates the permits, taxes, fees, and other charges related to the extraction of mineral and quarry resources that should be obtained from or paid to the provincial governor.

   Several individuals identified with the local mining industry are apparently seeking amendments to certain sections of the Code on the ground that they are already paying similar fees and charges to the MGB under the *Mining Act of 1995.* They have now advanced a draft ordinance that aims to clarify the coverage of the Code, making reference to the *Local Government Code* provisions defining the right of the province to levy taxes, fees, and charges, and on the need for local ordinances to be in conformity with national laws. (See discussion on Relevant Local Legislation)

   In addition, there may need to be a review of the structure of the PMRB and the respective roles of the MGB regional director and the provincial governor, with respect to regulating mining activities within the scope of the PMRB. As discussed, the presence of the MGB regional director as the chair of the PMRB, which largely focuses on small-scale mining, is seen by other stakeholders as a threat or a diminution of the regulatory powers of the provincial governor. This perception should be rectified.

4. *Remittance of LGU share in the revenue derived from natural resources use.* The MGB Region 7 officials observed the slow remittance of the share of the LGUs from the

proceeds derived from national wealth use and development. They proposed that the possibility of allowing direct remittance to the concerned LGUs should be considered, so it is easier to track whether and how the LGUs are able to effectively finance local development and livelihood projects to its constituents.

5. *Data computerization and linkages.* Utilizing the infrastructure built by the MGB Central Office, MGB Region 7 officials observed that its system for collation and submission of *revenue data* is fully operational. However, it continues to be challenged by the need to demand *production data* from the LGUs, which it does by personally visiting the concerned LGUs to request and secure the appropriate documents from concerned LGU personnel. In addition, the data, while already serving the MGB, are not yet linked with those of the other government agencies, such as the BIR.

6. *Capacity-building on EITI.* While the objectives of the EITI are quite clear to most of the MGB Region 7 officials, its processes and outcomes need to be further appreciated by the DENR, including the EMB, the large-scale non-metallic mining and quarrying industry, the LGUs, and the other stakeholders. More information dissemination and capacity-building activities on EITI are thus recommended.

Perspectives of a Local Community Member:[159]

Through the assistance of Chadwick Go Llanos from the EITI-MSG, the scoping study was able to include the perspectives of a local community member in Naga, the site of the Apo Land and Quarry operations. Winley dela Fuente shared his perspectives about the performance of the company and its impact on the socio-economic well-being of the community.

Mr. dela Fuente agreed that the large-scale non-metallic mining industry may have contributed to the increase in the local employment of the area, albeit on a contractual basis. The industry has also augmented, to a limited extent, infrastructure support in the local community and has provided supplemental grants to support local schools.

With respect to the Apo Land and Quarry operations, he expressed his view that immediate communities have enjoyed infrastructure support from the company through the construction of social and educational facilities. Health services are likewise provided to host

[159] This is based on an interview with Mr. Winley Dela Fuente, a father of two, past LPRAT Co-Chair of the City of Naga, Federation PTA President, and works as a freelance real estate professional. The questionnaire was prepared by the consultant, but the interview was administered by Mr. Chadwick Go Llanos (c/o C-CIMPEL Archdiocese of Cebu), on 5 February 2016.

and nearby communities, on a regular but limited basis. Cement bags are also directly given to the LGUs, and a portion of that reaches the *barangays.*[160] In terms of the delivery of services, Mr. dela Fuente observed that these used to be given directly by the company to the community; but the process has changed. Community members now need to approach the barangay chieftains for the services, which the latter will submit as requests to an intermediary organization. Due to this process, more residents often felt adversely affected than benefited by the company's operations in terms of socio-economic benefits.

With respect to the role of and relationship with other stakeholders, Mr. dela Fuente noted the presence of the EMB in facilitating conflicts. However, EMB's neutrality in conflict management is often questioned as it has constantly been viewed as favoring the company. Community consultations in decision-making are also regarded as lacking qualitative inputs from diverse representatives. He is not aware whether CSOs have credible participation in the MMT and whether such CSO, if there is one, is efficient. He recommended that tangible reforms towards increased mitigation of health and environmental impacts should be undertaken and felt on the ground.

As regards the EITI, Mr. dela Fuente recommended that the following documents should be included in the submissions: (a) the EIS document; (b) documents pertaining to the consultation activities; and (c) environmental and health standards and values. He reiterated the call for increased transparency in the LGU's spending of its share from the mining industry; as well as in having a more participatory SDMP and CSR process where its activities can be translated into verifiable impacts on the affected communities.

Province of Rizal

Profile of Large-Scale Non-Metallic Mining in the Province

The DENR has so far issued 34 large-scale non-metallic mining MPSAs in Region 4-A (CALABARZON).[161] Of this number, 27 MPSAs are located in the province of Rizal, embracing more than 5,000 ha. of land subject of exploration, development and/or commercial operation for different non-metallic minerals and quarry resources by 16 companies and individuals. In addition, Rizal has 5 mineral processing permit (MPP) areas issued by the MGB and 12 quarry permits from the provincial government.[162] Among the prominent

[160] According to Mr. dela Fuente, a full day's yield, in approximately 300,000 bags of cement, is directly given to the LGUs, and about 50 to 100 bags are given to the barangays. The frequency of the delivery to the LGUs as well as the identification of the specific LGUs and barangays are not clear from the written response.
[161] CALABARZON is located in Southwestern Luzon. It is an acronym for the provinces of Calamba, Laguna, Batangas, Rizal, and Quezon.
[162] Additional data on MPPs and quarry permits from the "Status of Quarrying Operations in Rizal Province," a power point file provided by the MGB Region 4-A, 15 January 2016.

players in the province include Rapid City Realty and Development Corporation, Concrete Aggregates, Lafarge Republic, Quimson Limestone, and Teresa Marbles. See the following table of MPSA holders:[163]

	Name of Company	Location	Area (in hectares)	Commodity	Term
Commercial Operation					
1	Concrete Aggregates	Angono	192.00	Basalt and rock aggregates	1995-2020
2	Concrete Aggregates	Angono	19.90	Aggregates and basalt	1996-2021
3	Asensio Pinzon Aggregates Corp.	Rodriguez	130.51	Aggregates and basalt	1997-2022
4	Rapid City Realty and Development Corp.	Teresa	87.15	Silica	1997-2022
5	Rapid City Realty and Development Corp.	Antipolo City	6.96	Basalt and tuff	1997-2022
6	Rapid City Realty and Development Corp.	Antipolo City	40.00	Silica	1997-2022
7	Rapid City Realty and Development Corp.	Antipolo City	16.76	Basalt and andesite	1997-2022
8	Rapid City Realty and Development Corp.	Antipolo	54.02	Basalt, andesite, silica, and filling materials	1998-2023
9	Teresa Marble	Antipolo City	55.90	Marbleized limestone	1997-2022
10	Teresa Marble	Antipolo	57.41	Marbleized limestone	1998-2023
11	Teresa Marble	Antipolo	110.69	Limestone	1998-2023
12	San Rafael Development Corp.[164]	Rodriguez	103.09	Basalt	1999-2024
13	Quimson Limestone	Tanay	358.76	Limestone, shale, silica	1999-2024
14	Lafarge Republic Inc. (from Republic Cement)	Teresa	154.68	Limestone and shale	1999-2024
15	Hardrock Aggregates, Inc.	Antipolo	45.00	Basalt and andesite	2004-2029

[163] This data is based on the Complete List of Existing MPSA, prepared by the MGB Mining Tenements Division, as of 30 June 2013. If correlated with the data provided by MGB Region 4-A, some discrepancies in the MPSA areas were noted.
[164] Id. While this MPSA is listed, it is described as having no operation in Rizal province.

16	Rolando B. Gimeno/La Concepcion Construction and Development Corp.	Antipolo City	32.50	Basalt and other associated mineral deposits	2007-2032
17	Gozon Development Corp.	Antipolo City	158.12	Rock aggregates	2009-2034
	Subtotal		**1,623.45**		
	Development and Commercial Operation/Exploration				
18	Rapid City Realty and Development Corp.	Baras	171.72	Basalt and andesite	1999-2024
	Subtotal		**171.72**		
	Exploration				
19	Golden Ore Inc.	Antipolo City	121.00	(Gold, precious base metals) rock aggregate materials	1998-2023
20	Rapid City Realty and Development Corp.	Baras and Tanay	399.24	Basalt and andesite	1998-2023
21	Rapid City and Development Corp.	Teresa, Morong, Binangonan, and Angono	1,015.16	Silica and other associated mineral deposits	2010-2035
22	Lafarge Republic Inc. (from Republic Cement)	Teresa, Morong	36.45	Limestone	2000-2025
23	Montal ban Millex Aggregates Corp.	Rodriguez	175.68	Basalt, andesite, and other associated mineral deposits	2007-2032
24	Roxanne S. Go	Teresa and Morong	164.19	Silica and other associated mineral deposits	2010-2035
	Subtotal		**1,911.72**		
	Exploration and Commercial Operations				
25	Quarry Rock Group, Inc.	Baras and Tanay	586.70	Aggregates and filling materials	1998-2023

26	Island Quarry and Aggregates, Corp.[165]	Antipolo City	70.98	Basalt and diorite	1998-2023
	Subtotal		**657.68**		
	Cancelled (with appeal in court)				
27	Sulu Resources Development Corp.	Antipolo City	654.16	(Gold, precious base metals) rock aggregate materials	1998-2023
	Subtotal		**654.16**		
	TOTAL		**5,018.73**		

Selected Company: Lafarge Republic

Lafarge Republic, Inc. (Lafarge) is engaged in the manufacture, development, exploitation, and sale of cement, marble, and other classes and kinds of building materials, and the processing or manufacture of materials for industrial and commercial purposes.[166] Its operating cement manufacturing plants are located in the provinces of Bulacan, Batangas, Rizal, and Cebu. It has the following companies as subsidiaries: Fortune Cement Corp., Lafarge Iligan, Lafarge Mindanao, FR Cement Corp., and Lloyds Richfield Industrial Corp.[167] Lafarge is also a member of CeMAP.[168]

The Teresa plant of Lafarge in Teresa, Rizal originated in 1958 as Filipinas Cement Corporation. In 1987, it became FR Cement Corporation. It strengthened its financial and technical capability in 1997 by partnering with Tong Yang Cement Corp., the second largest cement group in South Korea, and through its holding company, Southeast Asia Cement Holding, Inc. (SEACEM). In 1998, Lafarge Cement Philippines, then the second largest cement manufacturer in the world, acquired a major stake at SEACEM, making FR Cement a part of Lafarge's network of cement manufacturers.[169]

Lafarge (FR Cement) holds two MPSAs in the province of Rizal, both of which were entered into pursuant to the 1995 Mining Act.[170] The first MPSA, executed in 1999, has a contract area of 154.68 ha. and enjoys a term of 25 years or up to 2024, which may be renewed for another term not exceeding 25 years.[171] Currently in commercial operation for limestone

[165] Id. This is marked as being operated by Solid Cement Corp. as a source of low-grade silica.
[166] http://www.reuters.com/finance/stocks/overview?symbol=LRI.PS
[167] Id.
[168] http://CeMAP.org.ph/?page_id=1169.
[169] Id.
[170] MPSA No. 138-99-IV and MPSA No. 159-2000-IV.
[171] MPSA No. 138-99-IV.

and shale, Lafarge's MPSA for this area follows the provisions of the new mining law on government share, allocation, and expenditures.[172]

The second MPSA, covering an area of 36.45 ha., was entered into in 2000 and will last up to 2025 unless further renewed for another term not exceeding 25 years.[173] Based on 2013 MGB data, it is still listed as under exploration stage, with a pending application for a Declaration of Mining Project Feasibility.[174] Similar to its other MPSA in the province, this MPSA for limestone has the same provisions on government share, allocation, and expenditures.[175]

Relevant Local Legislation

Two resolutions appear to capture the sentiment of the Rizal provincial government about the existence and growth of the quarrying and mining industry in the province:

a. *Resolution No. 223, series of 2013*, declaring a moratorium on the acceptance, processing, and approval of *new applications* for all forms of permits, contracts, operating agreements, and clearances on quarrying and mining activities in the province of Rizal; and

b. *Resolution No. 243, series of 2013*, on the moratorium on the acceptance, processing, and approval on the *renewal* of all forms of permits, contracts, operating agreements, and clearances on quarrying and mining activities in the province of Rizal.

The resolutions were anchored on the provincial LGU's powers to promote the general welfare of its inhabitants and to protect the environment.[176] They referred to a study about the negative impact of quarrying and mining on the environment, particularly its serious damage to biodiversity, pollution, river and creek siltation, among others.[177] The resolutions regard the existing quarry operations in the province as already sufficient in number, expressing concern that adding more may hasten further environmental degradation, and consequently impair the health, safety, and economy of the province.[178]

[172] Id.
[173] MPSA No. 159-2000-IV.
[174] DENR-MGB, Mining Tenements Management Division, *Complete List of Existing Mineral Production Sharing Agreement (MPSA) as of June 30, 2013.*
[175] MPSA No. 159-2000-IV.
[176] Resolution No. 223, series of 2013, citing RA 7160 (1991), Sec. 16 and 468 (a) (1) (vi).
[177] Id. Also, Resolution No. 243, series of 2013.
[178] Id.

Based on these considerations, the provincial government declared such moratorium on the processing and approval of new applications (*Resolution No. 223*) and on the renewal (*Resolution No. 243*) of all mining and quarrying permits, contracts, and operating agreements. The moratorium, however, looks to the final determination by the DENR of the carrying capacity (point of saturation) of the province to hold or bear mining and quarrying, including mine processing or aggregate crushing plants.[179]

Both resolutions strongly urged the DENR to similarly declare a moratorium on large-scale mining activities and operations in the province and to cease the processing and approval of new mineral agreements, including the renewal of such agreements.[180]

Issues and Concerns

Perspectives of MGB Region 4-A Officials:

Monitoring compliance with laws, rules, and regulations. In an interview, Regional Director Samuel T. Paragas described the regional office's current approach to monitoring mining activities as having a more environmental perspective.[181] He alluded to a new monitoring format developed by the DENR following the issuance of DAO 2015-02 on the harmonization of the Philippine EIS system and the Mining Act in relation to mining projects. This new monitoring format is now being used by the MMT, which is composed of representatives from the MGB regional office, DENR, EMB regional office, environmental NGO, mining company, affected community, PMRB, Laguna Lake Development Authority (LLDA), and the municipal/city LGU.

According to Engr. Paragas, the MMT conducts quarterly monitoring of particular operations with respect to the latter's safety, health, and environmental programs and based on their approved EPEP. Specifically, the MMT monitors the slope stability of the mining area, its siltation control structures, settling pond system, drain canals or waterways, reforestation efforts, air, water, and noise quality, stockpile management, progressive rehabilitation, and mine safety, among others.[182] The findings of the MMT monitoring are reported to the Mines Rehabilitation Fund Committee (MRFC), which in turn addresses the same through concrete actions.

[179] Id.
[180] Id.
[181] Meeting with Engr. Samuel T. Paragas, MGB 4-A Regional Director, 13 January 2016.
[182] *Status of Quarrying Operations in Rizal Province*, a power point file provided by the MGB Region 4-A, 15 January 2016.

On top of this, the MGB regional office conducts on-site inspection and validation of the companies' mining operations on an annual basis. They check the companies' compliance with their 3-year work program and other mandatory reportorial requirements, such as those pertaining to the payment of taxes and occupation fees.[183]

The MGB regional officials noted that a number of large-scale non-metallic and quarry operations in Rizal had satisfactorily implemented their EPEP activities, which in turn significantly improve their environmental mitigating system to address siltation, water and air quality, stability of active quarry slopes and dumping ground, safety and housekeeping, among others.[184]

Engr. Paragas attributed the region's monitoring capability to the competence of his staff and the completeness and active participation of the MMT members. However, he views that there is a need to further train the non-technical members of the MMT so they can more effectively take part in the monitoring activities.[185]

Stakeholders and their inter-relationships. The quality of the relationships among the different stakeholders in the region varies. Engr. Emilio Ramos, chief of the MGB region's Mine Management Division, commented that outside of the MMT, relationships among the NGOs, LGUs, and the companies can be problematic on occasions.[186] In order to remedy what is perceived as gaps in communication among stakeholders, he targets to organize dialogues with the *sangguniang panlalawigan* (provincial council) and to further conduct information, education, and communication (IEC) sessions about the permitting processes, large-scale non-metallic operations, and geo-hazard issues.

There is no single association of mining companies in the region. However, they cited the Eastern Rizal Miners' Association or ERMA, which is an aggrupation of large-scale non-metallic mining companies in eastern Rizal; and the Montalban Aggregates Producers' Association (MAPA), which is more an association of small-scale miners in the area.

LGU moratorium and the carrying capacity of the province of Rizal. On the matter of the provincial resolutions declaring a moratorium on the acceptance of new mining applications and renewal of existing mining applications (discussed under Relevant Local Legislation), the MGB Region 4-A clarified that the resolutions cover small-scale mining only. It further

[183] Meeting with Engr. Samuel T. Paragas, MGB 4-A Regional Director, 13 January 2016.
[184] Id.
[185] Meeting with Engr. Samuel T. Paragas, MGB 4-A Regional Director, 13 January 2016.
[186] Meeting with Engr. Emilio R. Ramos, Chief, Mine Management Division, MGB Region 4-A, 13 January 2016. His division is tasked to monitor the companies' compliance with RA 7942 and to provide initial evaluation of mine permit applications submitted by large-scale non-metallic and quarrying companies.

took a divergent view on the matter of the DENR being urged by the provincial government to issue a similar moratorium in Rizal.[187] The stance of the MGB regional office is based on its data about the total land area of the province and the corresponding areas covered by existing mining agreements and permits. Based on MGB Region 4-A data, Rizal province has a total land area of about 130,892 hectares, while the total permit area covers about 1,318 ha., which is roughly just 1% of the total land area.[188] Impliedly, the MGB regional office viewed that this percentage will not even make a dent on the biodiversity of the entire province.

Perspectives of the other stakeholders:

With the assistance of the MGB regional director, a meeting with the other officers of the MGB in the region, leaders and representatives of the mining industry, and NGO in the province was convened for this scoping study.[189] The attendees shared their perspectives about the industry, the provincial LGU moratorium, and the PH-EITI.

Ms. Angelita Lee, president of the Eastern Rizal Miners' Association (ERMA), described ERMA as an association of large-scale cement plant manufacturers, producers of marble and aggregates, and firms engaged in blasting and drilling activities. Since its inception in 1995, ERMA now has a total of 17 member companies. The association sees itself as a link with the government and with its members. It has undertaken numerous activities related to social acceptability, disaster risk reduction, and reforestation. It also implements projects in barangays located within quarry operations. From her perspective, the industry has initiated projects over and above the mandated SDMP.

Mr. Teofilo Salcedo, the lone NGO representative,[190] reacted to the provincial resolution imposing a moratorium on the acceptance of new mining applications and renewal of existing mining permits. He viewed that the moratorium, while covering small-scale mining only, has a tremendous impact on the mine workers, particularly those coming from his province who do not know any kind of labor but mining or quarrying. This apparently is creating a domino effect on the socio-economic welfare of their families and communities, which is posing a problem for the province.

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[187] Meeting with Engr. Samuel T. Paragas, MGB 4-A Regional Director, 13 January 2016.

[188] *Status of Quarrying Operations in Rizal Province*, a power point file provided by the MGB Region 4-A, 15 January 2016. However, using the data from the MGB Mining Tenements of June 2013, which totals the number of areas covered by large-scale non-metallic mining and quarrying MPSA (exploration, development, and commercial operations) at 5,018.73 ha., the percentage increases to 3.8%.

[189] Meeting with MGB Region 4A, ERMA, CEMEX/Solid Cement Corp., Montalban Aggregates Producers' Association (MAPA), and NGO-PMRB, Rizal Province, 15 January 2016.

[190] President, *Community-Based Kaunlaran Development Foundation, Inc*. and NGO representative at the PMRB, Rizal Province.

Mr. Salcedo further shared his experience as an NGO representative in the MMT and in PMRB. He has been involved in monitoring companies' compliance with ECC conditions and other parameters, including the SDMP, in the province. He mentioned that there is a need to communicate the real contributions of mining and the results of the mining operations to the local communities and to the entire province.

As regards the PH-EITI, Ms. Lee and the other representatives from the mining industry commented that they share in the value of transparency in transactions involving the industry, including in the expenditures related to EPEP and SDMP. According to Ms. Lee, the large-scale non-metallic mining and quarrying companies are already submitting the required information to the MGB, which they understand are available to the public. However, with respect to ERMA's involvement in EITI, she explained that she could not make any commitment on behalf of ERMA's members because the association respects the processes of each member company. This means that, in order for the industry to be engaged, it is best to approach and secure individual company commitments to the PH-EITI standards and requirements.

Province of Bulacan

Profile of Large-Scale Non-Metallic Mining in the Province

Of the 19 MPSAs for large-scale non-metallic mining issued in Region 3 (Central Luzon), 12 are located in the province of Bulacan. This comprises approximately 2,768 ha. of land being commercially operated and another 3,816 ha. being explored primarily for limestone and shale deposits. Among those under commercial operation, Solid North has the largest contract area, followed by Lafarge Republic and Holcim Philippines. See the table below:

	Name of Company	Location	Area (in hectares)	Commodity	Term
Commercial Operation					
1	Lafarge Republic	Norzagaray	559.00	Limestone	1994-2019
2	Holcim Philippines	Norzagaray	554.38	Limestone and shale	1994-2019
3	Holcim Philippines (formerly Union Cement) and Doric Marble Inc.	Dona Remedios Trinidad, Norzagaray	342.65	Limestone and shale	1999-2024
4	Continental Cement Corp.	Norzagaray and San Jose Del Monte	362.33	Limestone	1996-2021

5	Solid North Mineral Corp.	San Ildefonso	757.04	Limestone and shale	2000-2025
6	Eagle Cement Corp. (assigned from Rock and Ore Industries)	San Ildefonso	169.37	Limestone and shale	2002-2027
7	Spar Development Co., Inc.	Bigte and Norzagaray	24.00	Limestone	2004-2029
	Subtotal		**2,768.77**		
	Exploration				
8	TMC International Corp.	Dona Remedios, Trinidad	107.94	Marbleized limestone and other associated mineral deposits	2006-2031
9	Talibayog Mining Corp.	San Rafael and San Ildefonso	2,065.22	Limestone and other associated mineral deposits	2007-2032
10	Eagle Cement Corp.	Dona Remedios and San Ildefonso	82.60	Limestone and other associated mineral deposits	2007-2032
11	Holcim Philippines, Inc. (partially assigned to Teresa Marble Corp. in 2014)	Norzagaray and Dona Remedios Trinidad	1,167.11 (less 238.55)	Limestone and other associated mineral deposits	2009-2034
12	Teresa Marble Corp. (partially assigned to Holcim in 2014)	Norzagaray	393.44 (less 287.75)	Marbleized limestone	2009-2034
	Subtotal		**3,816.31**		
	TOTAL		**6,585.08**		

Selected Company: Holcim Philippines

Holcim Philippines, Inc. (Holcim) is currently the biggest cement company in the country. It was the product of a merger in 2000 of three cement plants – Bacnotan Cement Corporation, Davao Union Cement Corporation, and Hi Cement Corporation.[191] Holcim has plants in La Union, Bulacan, Davao, and Lugait in Misamis Oriental.[192] It is also a member of CeMAP.[193]

[191] http://CeMAP.org.ph/?page_id=1169. Seventy percent of the shares of Union Cement Corp. is owned by a joint venture between Bacnotan Consolidated Industries, Inc. and Holcim, a Swiss company and one of the largest cement companies in the world. See also Holcim Philippines website, http://www.holcim.ph/index.php?id=23093.
[192] Id.
[193] Id.

Holcim initially holds 3 MPSAs in the province, with one co-owned by Doric Marble Corporation. The first two MPSAs are both in commercial stage.[194] The third MPSA is ongoing exploration and has been partially assigned in 2009 to Teresa Marble Corporation.[195] In the same year, an MPSA held by Teresa Marble, which is also under exploration, was partially assigned to Holcim Philippines.[196] So at present, Holcim effectively holds 4 MPSAs covering a total of 2,113.34 ha., with 897.03 ha. in commercial operation and 1,216.31 ha. being explored. The remaining 344.24 ha. are held by Teresa Marble Corporation through approved partial assignment contracts.[197]

The first MPSA in commercial operation, covering 554.38 ha., was signed in 1994 pursuant to EO 279 (1987) with an initial term of 25 years, renewable for another 25 years.[198] Having been entered into before the Mining Act of 1995, the initial production share of the government consisted of a basic share of ½ percent of the gross revenue and a net share of 1 percent of the net revenue, which was then over and above the required excise tax payments.[199]

The second MPSA in commercial operation covers 342.65 ha. and was jointly entered into by Hi Cement and Doric Marble Corporation in 1999 pursuant to the Mining Act of 1995.[200] The original area applied for was slightly bigger, which was reduced after temporarily excluding areas covered by small scale mining permit applications within the MPSA proposed area.[201] This MPSA already contains the new mining law's provisions on government share, allocation, and expenditures.[202]

The third MPSA, still in exploration phase, was entered into by Holcim in 2009. The MPSA originally covers 1,167.11 ha., but was later reduced to 928.56 ha. after it assigned a portion of the contract area to Teresa Marble Corporation in 2014.[203]

[194] MPSA No. 027-94-III and MPSA No. 140-99-III.
[195] MPSA No. 294-2009-III (Amended A) thru Order dated 8 August 2014 approving its partial assignment. Based on the approved deed, Holcim assigns to Teresa Marble all its rights and interests in the 238.5565 ha. portion of the contract area.
[196] MPSA No. 298-2009-III (Amended B) thru Order dated 8 August 2014 approving its partial assignment. By virtue of the deed of assignment, Teresa Marble Corporation assigns to Holcim Philippines all its rights and interests in the 287.7557 ha. portion of the contract area.
[197] Id. 238.55 ha. assigned from Holcim and 105.69 ha. retained after partial assignment to Holcim.
[198] MPSA No. 027-94-III. MPSA is in the name of Hi Cement Corporation.
[199] Id.
[200] MPSA 140-99-III. Named contractors are Hi Cement Corporation and Doric Marble Corporation.
[201] Id. Original area applied for was 389.24 ha.
[202] Id.
[203] MPSA No. 294-2009-III (Amended A) thru Order dated 8 August 2014 approving its partial assignment.

The fourth MPSA, with a contract area of 393.44 ha., was issued to Teresa Marble in 2009. However, in 2014, it assigned the 287.75 ha. portion to Holcim Philippines, giving the latter control over a larger part of the original contract area.[204]

Both deeds of assignment were properly registered with the MGB Regional Office and consequently approved by the DENR Secretary upon the recommendation of the MGB Director.[205] By virtue of the assignment made, the assignee has assumed all the rights and interests, as well as the obligations of the assignor under the MPSAs over the assigned portions.

Relevant Local Legislation

Citing its devolved powers and functions under the *1991 Local Government Code* with respect to environmental law enforcement, the provincial government approved its *Revised Environmental Code for Bulacan in 2011*.[206] The Code sets the general framework of actions and standards for promoting a balanced and healthful ecology in the province, and provides specific regulations on water usage and classification, odor emission control, solid waste management, noise control, and air quality standards.[207]

The environmental code has a particular regulation on environmental compliance. Article VII, Section 45 requires the issuance of a Provincial Environmental Compliance Certificate (PECC) (or Certificate of Non-Coverage, as the case may be) to all business establishments and projects before construction and actual operations in the province. Municipal or city mayors in the province are prohibited from granting business permits without such PECC.[208] The indicative list of projects that require PECC includes mineral extraction and quarry projects, 5 hectares and below.[209]

Nonetheless, the code also empowers the governor, upon a resolution or ordinance enacted by the provincial council, with consultations conducted with the provincial environment and natural resources office, to declare certain projects or areas in the province as environmentally critical.[210] It specifies that all declared and approved environmentally critical projects, "such as but not limited to mining and quarry operations," are required to secure a PECC and to comply with other requirements, including the setting up of an

[204] MPSA No. 298-2009-III (Amended B) thru Order dated 8 August 2014 approving its partial assignment.
[205] Id.
[206] Resolution No. 186-2011 entitled "A Resolution Approving the Provincial Ordinance No. C-005 Enacting the 2011 Revised Environmental Code of the Province of Bulacan."
[207] Id.
[208] Id. Article VII, Sec. 45.
[209] Id.
[210] Id. Article VII, Sec. 46.

environmental protection and enhancement program (EPEP).[211] It is not clear whether this provision also contemplates the possible coverage of large-scale non-metallic mining projects within the provincial ECC requirement process.

In case large-scale non-metallic mining projects are likewise included under the foregoing section, the Code requires the payment of the following:[212]

a. Filing fees – PHP500
b. Processing fees – PHP4,000
c. Inspection fees – PHP1,000

In addition, filing fees (processing and inspection fees) are required to be paid to the provincial government when entities apply for an authority to construct or a permit to operate a pollution control device or a wastewater treatment facility.[213]

The code is also replete with provisions on taxes, fees, and charges payable to the provincial treasurer.[214] However, since the local code does not distinguish whether the impositions apply to small-scale mining only or equally apply to large-scale mining, some of the possibly relevant tax provisions for large-scale non-metallic mining are herein discussed:

a. Mining/quarry tax - 10% of the fair market value of the mineral resources to be extracted and commercially disposed based on the current available price index released by the DENR Central Office to be computed by the provincial ENRO, and subject to the approval of the PMRB;[215]

b. Environmental enhancement fees.[216]

1.	Extraction of ordinary earth and other loose unconsolidated materials	PHP 3.00/cu.m.
2.	Extraction of raw materials used for manufacture of cement	PHP 5.00/M.T.
3.	Extraction of raw materials used for manufacture of ceramics	PHP 10.00/M.T.
4.	Extraction of blockable marbleized limestone	PHP 60.00/cu.m.
5.	Extraction of limestone for other purposes	PHP 10.00/M.T.

[211] Id.
[212] Id.
[213] Id.
[214] Id. Art. X.
[215] Id. Art. X. Sec. 72.
[216] Id. Sec. 73.

Proceeds from the environmental enhancement fees are deposited by the provincial treasurer in a trust fund to be exclusively used to finance environmental projects and programs, conduct of environmental researches, studies, training, and seminars aimed to enhance, protect, preserve, and rehabilitate the environment and natural resources.[217]

Finally, the environmental code provides rules regarding the issuance of delivery receipts and transport slips for those engaged in hauling sand and gravel and other quarry resources; as well as accreditation for haulers, processors, traders, suppliers, dealers and retailers of minerals, mineral products, and by-products. These are as follows:

a. Citing the need for local administrative expediency and regulation, the code states that the delivery or transport of mineral resources covered by Ore Transport Permit issued by the national government (i.e., for large-scale mining) shall require delivery receipts/transport slips (DR/TS) for each delivery or transport to be secured from the provincial ENRO, and payment for such DR/TS shall be made with the provincial treasurer.[218]

b. The code also provides for the establishment of an accreditation system, or a system for registering all haulers, processors, traders, suppliers, dealers and retailers and other persons engaged in the extraction, processing, transformation, and transportation of mineral and quarry resources, including their products and by products. The governor's accreditation has a corresponding fee which, upon approval, is valid for one year and renewable every year thereafter.[219]

Issues and Concerns

Monitoring compliance with laws, rules, and regulations. Regional Director Lope O. Carino, together with Division Chief Lauro Garcia Jr. of MGB Region 3, first discussed the importance of the large-scale non-metallic mining and quarrying industry, particularly since cement and other aggregates are seen as useful in building infrastructure projects, which in turn benefit the country's economy.[220]

Compared to metallic mining, they explained that non-metallic mining does not use sulfuric acid. Its process commences with crushing and ends with bagging, with almost no chemicals

[217] Id. Sec. 76.
[218] Id. Sec. 80.
[219] Id. Sec. 88.
[220] Meeting with MGB Region 3, 29 January 2016.

involved. In terms of environmental impact, they agreed that the industry generates the same impact as the metallic sector. However, they explained that in the aspect of pollution, the industry creates more impact on air quality and less on water quality of its environs.

Within this context, the MMT aids in monitoring the companies on a quarterly basis. The MMT consists of representatives from the EMB and MGB, the company (Holcim, in this case), DENR-Community Environment and Natural Resources Office (CENRO), LGU at the barangay and municipal levels, and NGO (Sagip Sierra Madre Movement). Similar to the other regions covered by this scoping study, the MMT reports the results of its work to the MRF Committee, which addresses any issues that may surface from the monitoring reports.

In the aftermath of the DENR policy harmonizing the tasks of the MGB and the EMB with respect to mining projects, the new set-up in the region demands joint monitoring by EMB and MGB regional offices. In terms of structure, given the perceived predominance of having to monitor the ECC conditions and environmental aspects of a mining operation, EMB now holds the helm of the MMT, with the MGB as the vice-chair. In terms of focus, the EMB looks at the ECC conditions and all environmental aspects, such as the implementation of the laws on clean air, clean water, solid wastes, and toxic substances and hazardous wastes; while MGB concentrates on the provisions of the mining law, including the EPEP, SDMP, and other mine safety and health issues. They have raised concerns on this new set-up, which are discussed in the succeeding paragraphs.

Stakeholders and their inter-relationships. According to the MGB regional officials, other than CEMAP, there is no known association of large-scale non-metallic mining companies in the region and in the province of Bulacan.

Within the province, they have not encountered any major problems relating to the PMRB and the large-scale non-metallic mining industry. To illustrate this positive relationship, they made mention of a Community Technical Working Group (CTWG), a joint initiative of the MGB, LGU, and Holcim, where the SDMP commitments of Holcim are consulted and discussed with different sectors. The results of the CTWG meetings are then submitted to the MGB for review and approval.

However, they have experienced difficulties in managing the new "harmonized" monitoring structure that the MGB shares with the EMB regional office. Difficulties relate to arranging the schedule of the monitoring activities, frequent changes in the MMT members coming from the EMB, and competence in MMT operations, including in the prompt submission of the counterpart reports to the MGB regional director's office. It appears that, in order for the harmonized monitoring structure to work effectively, some levelling-off and confidence-building measures need to be set up between the MGB and EMB regional offices.

Other challenges. A major issue identified by the MGB regional office relates to illegal mining. This relates to managing conflicts involving areas that are covered by certificates of title and are therefore private properties of certain individuals, and simultaneously covered by existing MPSAs issued by the DENR. In these cases, surface owners often desire to operate without securing the required consent of the MPSA holder. In other instances, mining permits are secured from the LGU, again absent the required consent of the MPSA holder.

At the time of the interview, the MGB regional office was not aware of any need to clarify the scope of locally-imposed fees related to mining activities or any latent or manifest conflicts between the provisions of the provincial ordinance relating to matters like provincial ECCs, EPEP, environmental enhancement fees, and delivery/transport fees, which were earlier discussed; and the mining law's impositions on large-scale non-metallic mining or quarrying operations. This may need to be validated with the LGUs and the operating companies in future EITI studies. (See discussion on Relevant Local Legislation)

VI. Conclusion

The study has identified that with respect to large-scale non-metallic mining, the same provisions of the 1987 Constitution as well as the laws and regulations governing large-scale metallic mining also apply. Major distinctive features of the laws and regulations uniquely applicable to the large-scale non-metallic mining sector were highlighted in the study.

Notwithstanding the similarity in the governing legal framework, the study has made an observation that the large-scale non-metallic mining sector, particularly the cement industry, has effectively distanced itself from the metallic mining industry for sound reasons. The industry context needs to be explained in appreciating its proposed policy changes regarding existing revenue and financial schemes for the sector, as well as in understanding its seeming lack of response to and participation in the PH-EITI initiative.

The study also maps the extent and location of large-scale non-metallic mining and quarrying in the country, provides a list of the companies and individuals involved in the said activity, and identifies the commodities produced. Based on available data, the study shows that Luzon hosts the greatest number and size of large-scale non-metallic mining areas in the country, converging particularly in the provinces of Pangasinan, Bulacan, and Rizal; then followed by Visayas, with concentration in Cebu province. While Mindanao has the least number of operating large-scale non-metallic mines, a significant land area is currently subject to exploration activities.

The study finally takes a glimpse of the provinces selected based on the prevalence of large-scale non-metallic mining operations relative to other areas in the country, with focus on specific companies, which were selected based on their respective level of mining development, and the relevant local legislation in the provinces.

It is observed that the local ordinances – revenue codes, environmental codes, and related provincial resolutions – articulate how the provincial governments attempt to address issues and concerns related to large-scale non-metallic mining and quarrying operations.

The environmental code of Cebu, for instance, has expressed the need to integrate and coordinate with national government agencies, component LGUs and other provinces, the private sector, and civil society all aspects and processes of environmental law enforcement in the province; and particularly mandates the conduct of local public hearing and consultations on projects being examined by the national government. This is a presumed response to a possibly perceived disconnect between national laws and local ordinances, including lack of or inadequate interaction among the various stakeholders; and a supposed demand to ensure that local stakeholders are able to participate in examining proposed mining projects subject to approval by the national government.

Similarly, the resolutions of the province of Rizal well capture the sentiment of the provincial government about the presence and continued growth of the quarrying and mining industry in the province and its impact on the health and safety of its inhabitants. Its declaration of a moratorium over the approval of new mining applications and renewal of existing permits and contracts, including requests urging the DENR to make a similar pronouncement, sends a strong message to the national government and the public about the need to craft an appropriate policy response and action for the province. The needed policy actions could be crafted in terms of finally determining its carrying capacity for quarrying and mining activities; and in terms of making firm decisions to strengthen the ecological balance of the province. At the same time, the basis of the provincial resolutions needs to be juxtaposed with the data offered by the MGB about existing mines and its impact on the biodiversity of the entire province.

The scoping study has not only provided pertinent information about the large-scale non-metallic mining industry in the country. It has also raised important concerns that may be used to further analyze and make recommendations on the role of the various stakeholders in furthering the objectives of EITI, and to provide input to legal and policy reforms.

First, it has drawn out important issues about: (1) the monitoring mechanisms employed by the government, specifically the new "harmonized" monitoring structure of the MGB and EMB, and the respective capabilities of those involved in monitoring mining operations; (2)

the scope and limits of the taxing powers and regulatory authority of LGUs *vis-a-vis* the national government, as illustrated in Cebu's *Revenue Code* and Bulacan's *Environment Code,* including their respective roles in the PMRB; (3) the social and environmental impact of large-scale non-metallic mining operations in specific areas; and (4) significant accounting and reporting issues, such as calculating the SDMP for the cement industry, as well as for MPSA and MPP holders.

Second, the study has captured the recurring demands: (1) to improve the process of remitting the shares of the LGUs from the proceeds of natural resources use; (2) to increase transparency in the manner by which LGUs spend such share from national wealth, including in the way by which benefits from the SDMP are given to the affected communities; (3) to improve the quality of stakeholder participation in the process of developing the companies' SDMP and corporate social responsibility (CSR) programs; (4) to improve the data collection and reporting process from the MGB and EMB regional offices as well as from LGUs, including to link these data with those of other relevant national agencies, such as the BIR; and (5) to effectively communicate such data and its analysis to the concerned public.

Finally, the scoping study has highlighted the need to properly inform before fully engaging the large-scale non-metallic mining sector through individual mining companies and regional or provincial associations, such as the ERMA, and including the CeMAP, the LGUs, and the DENR-EMB (at the national and regional offices) in the EITI discussions. The conversations accomplished for this scoping study will need to be further validated and deepened in future EITI reports.

Annexes:

A – List of Large-Scale Non-Metallic Mining Companies in the Philippines.
B – Location Map of Large-Scale Non-Metallic Mining Companies in the Philippines (provincial presence)
C - Location Map of Large-Scale Non-Metallic Mining in the Philippines (commodity)
D - List of individuals who were interviewed for the scoping study.

Annex S List of Mining Projects Issued with Certification Precondition as of October 2016

No.	Proponent	Project	Tribe	Location
CORDILLERA ADMINISTRATIVE REGION (CAR)				
1	Wolfland Resources, Inc.	Exploration Project (EP finished-Result is negative as of Dec. 2006)	Guilayon	Brgy., Magnao, Municipality of Tabuk, Province of Kalinga
2	Northern Luzon Exploration & Mining Co, Inc.	EPA (Mineral Exploration)	Ibaloi	Sitio Camp 6, Municipality of Tuba, Province of Benguet
3	Cordillera Exploration Co. Inc. (CEXI)	Mineral Exploration	Isnag	1 Barangays Calafug, Cupis and Puguin, Mun. of Conner, Province of Apayao Brgys. Tawang, Buaya, Mun. of Balbalan, Province of Kalinga
4	Omico Corporation	MPSA (APSA No. 024)	Ibaloi-Kalanguya- Kankana-ey	Brgy. Ampucao, Itogon Benguet
5	Philex Mining Corporation	MPSA-APSA 102	Ibaloi/Kankana-ey	Tuba, Benguet
6	Royalco, Philippines, Inc.	Exploration 001	Kankanaey	Gambang, Bakun, Benguet
7	Royalco (Phase II)	Exploration		Sitios Yugo, Owey, Ampil, Kilong, Ba-ay, Lokotan, Dilan, Guising, Bilo-an, Akiki, & Babdian Brgy. Gambang, Bakun, Beguetb
8	Cordillera Exploration Company	Renewal of Exploration Permit No. EP-004-2006		Brgy. Cupis, Puguin and Calafug, Conner Ifugao and Brgy. Tawang and Buaya, Balbalan Kalinga
9	Balatoc (Kalinga) Tribe, Inc.	Exercise of Priority Rights to Natural Resources		Brgy. Balatoc, Pasil Kalinga
10	Colayo & Balatoc ICCs	Exercise of Priority Rights to Natural Resources		Brgys. Calayo & Balatoc, Pasil Kalinga
11	Chananao ICCs	Exercise of Priority Rights to Natural Resources		Dananao, Tinglayan, Kalinga
12	Royalco Philippines, Inc.	EXPA-001 Phase III		Sitios Cagam-is, Inga-an, Lebbeng, Dodosdikay, Nametbet, Basig, Le-en, Bol-bolo, Liwang, Batangan & Tacayan, Gambang, Bakun Benguet
13	Cordillera Tiger Gold Resources, Inc.	EXPA 086		Ampucao, Itogon, Benguet
14	Benguet Corporation	Balatoc Tailing Project		Brgy. Virac, Ucab, and Poblacion, Itogon, Benguet
15	Pacific Metals Philippines Canada, Inc.	Mineral Exploration (EXPA No 082)	Isnag	Malitao, Butao, Calanasan, Apayao
16	Makilala Mining CompanyInc.	Mineral Exploration (EXPA No. 073)		Brgy. Colayo and Municipality of Kalinga
Region 1				
1	Rigid Aggregates Corporation	Mining Exploration Project	Isnag	Mt. Lammin and Barangay Virbira, Municipality of Carasi, Ilocos Norte
2	Mirasol dela Cruz;Rigid Aggregates Mining Corporation	Small Scale Mining	Isnag	Brgy. Virbira, Carasi, Ilocos Norte
3	Isabel Agusan	Mining	Kankanaey	Along Abra river, Brgy Comillas north and Pilipil, Mun. of Cervantes, Ilocos Sur
4	31st Century Mining Corp.	MPSA (APSA 231)	Tingguian	Brgy. Sto. Niño, Nueva Era, Ilocos Norte
5	Jesus N. Ramos	Small Scale Mining	Tingguian	Brgy. Cabittauran, Nueva Era, Ilocos Norte
6	Northern Horizon Exploration and Mining Corp.	Exploration (EXPA-00015-1	Kankana-ey	Patiacan, Quirino, Ilocos Sur

No.	Proponent	Project	Tribe	Location
Region 2				
1	Platinum Group of Metals Corp.	APSA 78	Agta	Municipality of Dinapigue, Province of Isabela
2	OXIANA Philippines Inc.	EP-RO2-00014 MINING	Bugkalot	Brgys., Pao and Kakidugen, Municipality of Kasibu, Province of Nueva Vizcaya
3	Philippine Mining Exploration Dev't Corp.	Exploration	Agta	Within Municipalities of Calamaniugan, allacapan and Lallo, Cagayan
4	Pacific Timber and Export Corp. (PATECO)	Exploration Permit	Agta-Dumagat	Brgy. Dibulo and Digumsed Dinapigue, Isabela
5	Buena Suerte Mining Corp.	Exploration Permit	Bugkalot	Brgy. Yabbe, Dupax del Norte, Nueva Vizcaya
5	Philippine Mining Exploration and Dev't Corporation (PMEDC)	MPSA (EP No. 000020)	Agta	Joaquin Dela Cruz, Mun. of Camalanuigan and Fabrica Mun. of Lallo, Cagayan
Region 3				
1	Pisumpan Copper Mines, Inc.	MPSA (APSA III-8)	Aeta	Barangay Kamias, Municipality of Porac, Province of Pampanga
2	Mabulilat Mining Corporation	MPSA	Aeta	Inuman, Porac, Pampanga
3	Diagyan-Dilaguidi Small Scale Mining, Inc.	Small Scale Mining	Agta-Dumagat	Diagyan and Dilaguidi, Dilasag, Aurora
4	San Narciso Exploration and Mining Corp.(Talaan ng Kasuduan)	Mineral Exploration	Ayta	Balingcaquing, San Felipe, Zambales
5	The Kapaligiran Yaman Mining Corp.	Small Scale Mining		Brgy. Dalaguindi, Dilasag, Aurora
6	Laniza B. Juan	Small Scale Mining		Sitio Bunga (Bot-ol) Brgy. Binero, Mun. of Capas, Tarlac
7	Newminco Pacific Mining Corp.	Exploration	Aeta	Brgy. Sta. Fe, San Marcelino, Brgy. Maloma, San Felipe, Brgy. New San Juan, Cabangan and Brgy. Moraza, Botolan, all in the Province of Zambales
8	Atlantic Mines and Trading	Exploration	Dumagat ICC	Sitio Bato, Brgy Sapang Bulac and Sitio Tabayan, Brgy Camachile and Camachin, Doña Remedios, Trininidad, Bulacan
9	Atlantic Mines and Trading	Exploration	Dumagat ICC	Sitio Bato, Brgy Sapang Bulac and Sitio Tabayan, Brgy Camachile and Camachin, Doña Remedios, Trininidad, Bulacan
10	Neutron Construction and Marketing Corp.	MPSA	Dumagat ICC	Sitio Bato, Brgy Sapang Bulac and Sitio Tabayan, Brgy Camachile and Camachin, Doña Remedios, Trininidad, Bulacan
11	Aeta ICCs of Malasa, Gayaman, Anupol, Bamban, Tarlac	Community Initiated Project	Aeta	Malasa, Gayaman, Anupol, Bamban, Tarlac
12	Tribong Dumagat/ Remontado	Community Initiated Project	Dumagat/Remonta do	Sitios Viewdeck and Sari, Bo. Lumutan, Gen. Nakar, Quezon
13	Tribong Dumagat/ Remontado	Community Initiated Project SSMProjec t	Dumagat/Remonta do	Brgy. Santo Niño and Snta Inez, T?anay, Rizal

No.	Proponent	Project	Tribe	Location
14	Dominador Liwag, Jr.	Small Scale Mining Permit	Alta/Dumagat	Brgy. Diteki, San Luis, Aurora
15	Francisco Tuazon	Small Scale Mining Permit	Alta/Dumagat	Brgy. Diteki, San Luis, Aurora
16	Medardo Apacible	Small Scale Mining Permit	Alta/Dumagat	Brgy. Diteki, San Luis, Aurora
17	Tripple H Mining Phils., Inc.	Exploration Permit	Dumagat	Mabaldog, Ligaya and So. Pindangan, Bugnan, Cabaldon, Nueva Ecija
18	Lordiz and Company	Mineral Agreement (MA No.MA-P-III-04-05)	ayta	Sn. Marcelino, Castillejo and Subic Zambales; and Floridablanca, Pampanga
19	GRUPPO International Mining Company Incorporated	Magnetite Sand (Black Sand Mining) Exploration		Bays of Dinalungan and Casiguran, Aurora Province
Region 4				
1	Rio Tuba Mining Corporation	MPSA	Palaweño	Barangay Rio Tuba, Municipality of Bataraza, Palawan Province
2	Berong Nickel Corporation (BNC)	Nickel Exploration	Tagbanua	Sitio Dangla, Brgy., Berong, Municipality of Quezon, Palawan
3	Macro Asia Corp.	Mineral Exploration (AMA-IV-76 & AMA-IVB-143)	Tagbanua	Sitio Linao, Brgy. Ipilan, Mun. of Brooke's Point, Province of Palawan
4	Platinum Group Metals Corp.	MPSA	Tagbanua and Palaweño	Municipalities of Narra, and Sofronio Española, Province of Palawan
5	Patricia Louise Mining & Dev't Corp.	MPSA IV(1) 012	Tagbanua	Narra, Palawan
6	Aramaywan Metals Development Corp.	ASSMP Nos. 139, 140, 171	Palawano	Brgy., Calategas and Aramaywan, Narra, Palawan
7	Aramaywan Metals Development Corp.	EPA IVB-67 and EPA IVB-68 (explo.)	Palawano	Brgy., Calategas ,Aramaywan, Burirao, and Ipilan,Narra, Palawan
8	Rio Tuba Nickel Mining Corporation	MPSA	Palaw'an	Mt. Bulandiaw, Rio Tuba, and Taratak and Ocatyan, Mun. of Bataraza, and Brgy. Latud, Rizal, Palawan
9	Tesoro Minining Corporation	MPSA	Tagbanua & Palawan	Princess Urduja, Malinao, Panacan I & II, Calategas & Aramaywan, Narra, Palawan
10	Hillsborough Mining and Development Corporation	MPSA	Palaw'an	Brgys of Panitian, Malatgao and Sowangan, Mun of Quezon, Palawan
11	Berong Nickel Corp.	MPSA	Tagbanua	Brgy. Aporawan & Calandanum, Mun. of Aborlan, Palawan
12	China Nickel Mining Corporation	Mineral Exploration	Tagbanua	Princess Urduja, Narra, Palawan
13	Agusan Petroleum Development Corporation	FTAA-IVB-005 (Mining)	Iraya/Mngayan	Abra de Ilog, Occidental Mindoro
14	Shuley Mines, Inc	Mineral Exploration	Tagbanua	Brgy. Culandamin, Mun. of Aborlan, Palawan
15	Aglubang Mining	MPSA	Alangan-Mangyan	Sablayan, Occidental Mindoro
16	Alag-ag Mining Inc.	MPSA	Alangan-Mangyan	Sablayan, Occidental Mindoro
17	McArthur Mining Inc.	AFTAA (Mining)	Pal'wano	Brgy. Canipaan, Latud and Taburi, Mun. of Jose Rizal; Brgy. Sumbaling, Taratak, Rio Tuba .etc Mun. of Bataraza, Palawan

No.	Proponent	Project	Tribe	Location
18	Mines Unlimited, Inc	Mineral Exploration	Palaw'an/ Palawano	San Isidro, Narra, Palawan
19	Citinickel Mining and Dev't Corp	MPSA		San Isidro, Narra, Palawan. Pulot Interion, Sofronio Espanola, Palawan
20	Fujian Sino-Phil Mining Corp	Mineral Exploration		Brgy. Jolo, Roxas, Palawan
21	Phebe Manzano	Small Scale Mining	Palawano	Brgy. Aramaywan and Calategas, Narra, Palawan
22	Omar Angelo Miguel	Small Scale Mining	Palawano	Brgy. Aramaywan and Calategas, Narra, Palawan
23	Berdaldo Tupaz	Small scale Mining	Palawano	Brgy. Aramaywan and Calategas, Narra, Palawan
24	Bernadeth Tupaz	Small scale Mining	Palawano	Brgy. Aramaywan and Calategas, Narra, Palawan
25	Winifred Tupaz	Small scale Mining	Palawano	Brgy. Aramaywan and Calategas, Narra, Palawan
26	The DAYAP Mines Inc.	MPSA	Iraya-Mangyan	Brgy. Talabaan, Mamburao, Occidental Mindoro
27	Atlas Consolidated Mining and Development Corp. (ACMDC)	Exploration	Tagbanua	Brgys. Colandanum and Aporawan, Mun. of Aborlan and Brgys Araymaywan and Berong, Mun. Quezon, Palawan
28	Berong Nickel Corporation	Mineral Production Sharing Agreement (AMA-IVB-038	Tagbanua	Brgys. Berong and Aramaywan, Quezon, Palawan
29	East Coast Corp.	Exploration Permit	Palawa'an ICCs	San Isidro & Pricess Urduja, Narra, Palawan
Region 5				
1	Bonaventure Mining Corp.l	EPA IVA-072 (exploration)	Kabihug	Mt. Cadig, Municipality of Labo, Camarines Norte Province
2	Platinum Group Metals Corporation	MPSA-EP (APSA-00329-V)	Kabihug	Brgys. Sta. Barbara and Luklukan Sur, Municipality of San Jose Panganiban, Province of Camarines Norte
3	Marvin Lee Marcelino	APSA 000330-V APSA 000332-V APSA 000333-V	Agta/Kabihug	Brgys., Tanuan, Magsaysay, Lukbanan, and Villa Aurora, Municipality of Capalonga, Province of Camarines Norte
4	Ma. Theresa M. Garalde	MPSA- 000336-V	Agta/Kabihug	Brgy., Guisikan, Municipality of Labo, Province of Camarines Norte
5	Bulawan Mineral Resiources Corporation	Mineral Exploration (EXPA-000052-v	Kabihog	Brgy. Sta Cruz, Sta. Ana, San ISIDRO, Mun. of Jose Panagniban and Brgy. Exciban, Nabuangan, Macogon, and Daguit, Mun. of Labo, Camarines Norte
6	Vivencio Anano	Mineral Exploration (APSA-V-0107)	Agta- Tabangnon	Sagrada, Balataan, Camarines Sur
7	Northern Island Builders and Development Corporation	Mineral exploration (APSA-000322-V)	KABIHUG	Labo/Jose panganiban & Paracale, Camarines Norte
Regions 6 & 7				
1	Maria Luz A. Alicer	EXPA 00046 (2 years EP for Basalt Agglomerates and Mangganese Ore)	Ati	Sitios Agpandan, Panggurayan, Brgy. Mostro, Mun. of Anilao, Iloilo Province
2	Walter Mining and Industrial Development Corporation	Exploration (EXPA-00058-VI)	Bukidnon Ethnic Group	Barangay Bugasong and Valderama, Municipality of Tapaz, Province of Capiz

No.	Proponent	Project	Tribe	Location
3	Euzkadi Holdings Corp	EXPLORATION (EXPA-000091-VII)	Bukidnon-Magahat ethnic group	Barangays of Cabatuanan and Maglinao,municipality of basay, province of Negros Occidental
4	Bukidnon Magahat Hill Tribe/ Southern Visayas Resource & Dev't. Corp.	Community Initiated Small Scale Silica Mining	Bukidnon-Magahat ethnic group	Brgy. Asia, Hinobaan, Negros Occidental
Region 9				
1	Mr. Alberto Sidlao	Exploration, Extraction & Processing (MPSA)	Subanen	Barangay Paranglumba and Balok, Municipality of Siayan, Zamboanga del Norte
2	Geotechniques and Mines, Inc	APSA 000104-IX	Subanen	Municipality of Midsalip, Province of Zamboanga del Sur
3	TVI (Phils), Inc.	MPSA No. 00064-X	Subanen	Brgy. Tamarok, Jose Dalman, Zamboanga del Norte
4	Elmosora Mining Corporastion	Small Scale Iron Ore Mining	Subanen	Balukbahan, Bayog, Zamboanga del Sur
5	168 Ferrum Pacific Mining Corporation	MINING APPLICATION (APSA-101-IX)	Subanen	Brgy. Datagan, Bantal Canaoyan, Liba and Matin-ao, Bayog, Zamboanga del Sur
6	Dangen Subanen Gasul Gukom de Bayog	Exercise of Priority Rights in Harvesting, Extracting, Development or exploitation of any natural resources in the AD	Subanen	Bayog, Zamboanga del Sur
7	Francisco Real	EXPA-000050-IX	Subanen	Brgy. Matalang and Duelic, Midsalip, Zamboanga Del Sur
8	Juan Carillo	EXPA	Subanen	Brgy. Balaonai, Midsalip, Zamboanga del Sur
9	Bayog 9 Metals Corp	MPSA (EXPA-000081-IX)	Subanen	Bobuan, Conacon, and Liba, Bayog, Zamboanga del Sur
10	TVI Resource Development (Phils) Incorporation	MPSA denominated as APSA No. 023-IX	Subanen	Barangay Candiz and Tbaya, Siocon, Zamboanga Del Norte
11	TVI Resource Development (Phils) Incorporation	MPSA No. 086-97-IX		Brgy. Dimalinao, Dipili and Pulang Bato, Municipality of Bayog, Zamboanga del Sur
Region 10				
1	Evergrow Mining Companies	EXPA 33, 34, & 35	Higa-onon	Sitio Balungkot, Dansolihon, and sitio Paso, Brgy. Pissagan, Cagayan de Oro City
2	WOLFLAND Resources	EXPA-000045-X (2Yr Mapping, Sampling, Drilling)	Higaonon	Sitio Caribao, Brgy, Mainit, Iligan City and Sitio Gawgawon, Brgy, Limunda, Mun. of Opol, Province of Misamis Oriental
3	Eastwind Mining & Exploration Corp.	APSA 000139X	Higaonon Tribe	Brgys. Nangcaon and Tingalan, Opol Misamis Oriental
4	Hennesy Global Mining Corp.	EXPA 000047 X	Higaonon	Brgy. Awang, Opol, (portion of Barangay Sungay) Misamis Oriental
5	Mt. Range Resources, Corp.	Exploration (EXPA0000-46-X)	Higaonon	Awang,Opol, Misamis Oriental
6	Pacheco and Sons	MPSA (APSA No.107-X)	Subanen	Barion Awang Opol Misamis Oriental

No.	Proponent	Project	Tribe	Location
7	Zenith Mines, Inc.	Mineral Exploration (EXPA-0042-B-X)	Higaonon	Upper Malubog, Manticao, Misamis Oriental
8	Verdant Vale	Small Scale Mining (EXPA-000070-X)	Higaonon	Brgy. Guihean, Kalampigan, Impasug-ong, Bukidnon, Guilang-Guilang & Santiago, Manolo Fortich, Bukidnon & Impahanong, San Luis, malitbog, Bukidnon
9	Mindanao Gold Resources, Inc	Exploration Permit (EXPA 000042-X)	Higaonon	Brgy. Cauyonan, Opol; Brgy. Mahayahay, Manticao; Brgy. Upper Malubog, Maniticao; Lubilan, Naawan, Misamis Oriental
10	CPO Mineral Resources Development Corp.	AMPSA 000131-X	higaonon	Kibuwa, Impasug-ong & Kalasungay, Malaybalay City Bukidnon
Region 11				
1	Asiaticus Management Corporation (AMCOR)	EXPA	Mandaya-Manobo	Brgy. Macambol & Cabuaya, Municipality of Mati, Davao Oriental Province
2	Natural Resources Management Development Corporation (NRMDC)	Construction of Tailings Dam	Mandaya, Mansaka	Brgy., Mabatas, Municipality of Monkayo, Compostella Valley Province
3	APEX Mining Company	Mining Operation	Mamanua	Municipality of Maco, Compostela Valley Province
4	Batoto Resources Corporation	Mineral Exploration		Brgy. Camanlagan, New Bataan, Compostela Valley
5	Philco Mining Corp.	Mineral Exploration		Brgy. Camanlagan, New Bataan, Compostela Valley
6	Bunawan Mining Corp.	Mineral Exploration	Mandaya	Banaybanay, Davao Oriental
7	Global Integrated Ore Mining Corp.	APSA 000245XI	Manobo	Brgys. Marayag and Calapagan, Lupon, Davao Oriental
8	BOSTRIMCO/BMMC/ OGRPI/O GIL, & BMMC	MPSA	Mandaya	Brgys. Cawayanan, Cabasagan, San Jose, Carmen, Simo-ao & Caatijan, Boston, Davao Oriental
9	BOSTRIMCO/BMMC/ OGRPI/O GIL, & BMMC	MPSA	Mandaya	Boston, Davo Oriental
10	Sagittarius Mines Inc.	EPA- 000150-IX	Manobo	Brgys., Bololsalo, Bagong Negros, Balasiao, Kinilawis and Tacub, Municipality of Kiblawan, Davao del Sur
11	OZ Metals Corporation and Development Corporation	EXPA 00012XI		Brgys. Anislagan, Cabidianan, Manat, Saosao, and Sta. Maria, Mun. of Nabunturan; Brgys. Andili, bawani, Nuevo Iloco, and Saosao, Mun. of Mawab; Brgys. Calabcab, Gubatan, Limbo, and Panibasan, Mun. of Maco, Compostela Valley.
12	Jake Mining Corporation	MPSA		Pantukan, Compostela Valley
13	Napnapan Mineral Resources, Inc.	Mineral Exploration	Mansaka	Barangay Napnapan, Mun. of Pantukan, Prov. Of Compostela Valley
14	Southcot Mining Corporation	Mineral Exploration	Blaan	Bulplsao and Kimlawis, Kiblawan, Davao del Sur
15	OZ Minerals	Mineral Exploration	Manobo	Barangays Taguibo, Culian, Mun. of Mati, Prov. Of Davao Oriental

No.	Proponent	Project	Tribe	Location
16	Mandaya-Mansaka of Banay-Banay	Exercise of Priority Rights for Small Scale Mining	Mandaya-Mansaka	Banay-Banay, Davao Oriental
17	Oro East Mining Company	APSA No. 000184XI		Tubaon & Limot, Taragona; Don Mariano Marcos, Lupon; Taguibo, Mati City; Limot, Taragona, all in the Province of Davao Oriental
18	JB Management Mining Corp.(JBMMC)	Mining Operation	Mandaya, Manobo, Manguangan and Dibabawon	Moncayo, Compostella Valley
19	Ramonsito B. Uy	MPSA (APSA No. 00239-XI)	Mandaya	Brgy. Calapagan, Lupon, Davao Oriental
20	Alberto Mining Corp.	Mining Exploration (EXPA No.000067-XI)	Blaan	Brgys. Colonsabac & Dongangpekong, Matanao & Brgy. Abnate, Kinlawis, San Jose, and Tacul, Kiblawan, Davao del Sur
21	Philippine Meng Di mining and Development Corp.	Mining Exploration (EXPA No.000329-XI)	Ata-Manobo & Dibabawon	Brgy. Gupitan, Kapalong, Davao del Norte
22	Nationwide Development Corporation (NADECOR)	Renewal of MPSA No. 009-92-XI		Brgy. King-king, Tagdangua, Magnaga and Napnapan, all in Municipality of Pantukan, Compostela Valley
Region 12				
1	Tribal Mining Corp.	EPA XI 094 (exploration permit	T'boli	Municipality of T'boli, South Cotabato Province
2	Sagittarius Mines Incorporated (SMI)	FTAA No.02-95-XI(Financial Tech. Assistance Agreement) Mining	B'laan	Sitios Salnaong, Datalbiao, Bulol-Lumot, Bulol Calon, Lam-alis, Limonso, Lamgawel Datal-Biao, Datal-Saub, Barangay Dataliao, Municipality of Columbo, Province of Sultan Kudarat
3	Sagitarius Mining Inc. (SMI)	EXPA 0150 (MINING)	B'laan	Kiblawan, Davao del Sur, Tampakan South Cotabato, Columbio, Sultan Kudarat and Malungon, Sarangani
4	Rigid Aggregates	Mineral Production Sharing Agreement	T'boli	Brgy. Datu Dani, Gasi, Kayupo, Maligang, Katubao, Lumuyon, Mun. of Kiamba, Sarangani
5	Fil-Asian Strategic Resource and Properties Corp	Mineral Exploration	Dulangan,Manobo	Municipalities of Lebak and Kalamansig , Province of Sultan Kudarat
6	South Davao Dev't Co. Inc (SODACO)	Mineral Exploration		Brgy. Danlag, Tampakan, South Cotabato and Sitio Silnaong, Brgy. Datal Blao, Columbio, Sultan Kudarat
7	EPOCHINA Mining Corp.	Mineral Exploration	T'boli, Dulangan- Manobo & Teduray	Mun. of Bagumbayan and Isulan, Province of Sultan Kudarat
8	South CenMin	Mineral Exploration Project	Dulangan-Manobo and Teduray	Brgy. Ragandang, Poly-poloy, Salansang, Salaman, Mun. of Lebak and Brgy. Sabanal, Mun. of Kalamansig, all of the Province of Sultan Kudarat
9	Southmin Mineral Resources, Inc.	Mineral Exploration Project	Dulangan-Manobo and Teduray	Brgys. Bolebak, Kalamongog, Pansud, Nuling, Municipality of Lebak, Province of Sultan Kudarat
10	Laines Latog-ines	Small Scale Mining	Manobo Dulangan, Lambaingan, Teduray	Sitio Ugis, Bargy. Marquez Esperanza, S.K

No.	Proponent	Project	Tribe	Location
11	Southcot Mining	Exploration Project	B'laan	Brgys. Datal Batong and B'laan Malungon, Sarangani
12	Allah Copper Phorphyry, Inc.	MPSA	Teduray	Sitios Indigay & Kadi Brgy. Bai Saripang, Bagumbayan, Sultan Kudarat
13	Hardrock Trading Corp.	EXPA		Kiamba, Saranggani
14	Tao Mohin Resources, Inc.	EXPA111-XII-2009		Brgy. Ned, Lake Sebu, South Cotabato
15	Tao Mohin Resources, Inc	Community Solicited/ Initiated Project		Brgys. Baluan, Kalibuhan, Molon, Municipality of Palimbang, Province of Sultan, Kudarat
16	Tao Mohin Resources, Inc	Community Solicited/ Initiated Project		Brgy. Baluan, Kalibuhan, Molon, Palimbang, Sultan Kudarat
17	Salnaong Bong Banwu Tribal Council	Exercise of Priority Rights		CADC-074 Sitios Salnaong; Datalbiao, Datalsaub, Balol-calon, & Bulol-lomot, Brgy. Datalblao, Columbio, Sultan Kudarat
18	Municipal Tribal Council of Maitum	Community Solicited Project for Small Scale Mining	T'boli-Manobo	Sitio Cafugen, New La Union, Maitum, Sarangani Province
Region 13				
1	JCG Resources, Incorporation	MPSA	Mamanua	Alegria, Tubod & Mainit, Province of Surigao del Norte
2	Minimax Exploration Corporation	EXPA	Mamanua	Brgy., Tapian, Municipality of Mainit, Province of Surigao del Norte
3	Philsaga Mining Corporation	Exploration and Mining Operation	Manobo	Brgy. Bayugan III, Wasian and Sta. Cruz, Municipality of Rosario & Brgy. Consuelo, San Andres and Imelda, Bunawan all of Agusan del Sur Province
4	SEMCO Exploration and Mining Corp.	Exploration	Pakwan – Manobo	Pakwan, Lanuza, Surigao del Sur
5	Taganito Mining Corporation	AMPSA SMR036-97	Mamanwa	Brgy's. Taganito, Urbiztondo, Hayanggaban, Cagdianao
6	SEMCO Exploration & Mining Corp.	MPSA	Mamanwa	
7	Kalamazoo Mining Corp.	AMPSA-SMR-099-96	Mamanwa	Brgy. Urbiztondo, Mun. of Claver, Surigao del Norte
8	Philsaga Mining Corp.	Exploration (APSA-XIII-000022)		
9	Apical Mining Corporation	Exploration (APSA XIII-000079)	Manobo and Mamanwa	Municipalities of Jabonga, Tubay, Santiago, Cabadbaran, Agusan del Norte Province
10	Minimax Mineral Corp.	Exploration (APSA-000008)	Mamanwa	Barangay Mat-I, Surigao City, Province of Surigao del Norte
11	SR Metals Incorporated	APSA 14-XIII	Mamanwa	Barangays La Fraternidad, Municipality of Tubay, Province of Agusan del Norte
12	PHSAMED Mining Corp. (For Das-agan Mining Corp.)	APSA-000024-XIII	Manobo and Kamayo/ Mandaya Ethnic Group	Brgy. Javier, Sitio Candisan, Brgy. Guinhalinan, Mun. of Barobo, Surigao del Sur
13	PHSAMED Mining Corp. (For Bernster Exploration & Agro-Industrial Corp.)	APSA-000029-XIII	Manobo and Kamayo/ Mandaya Ethnic Group	Brgy. Santa Cruz, Municipality of Rosario, Agusan del Sur

No.	Proponent	Project	Tribe	Location
14	Explosives Consultation and Application	APSA 000085XIII	Manobo	Brgys. Basag, Taligaman, and De oro, Butuan City
15	Oriental Synergy Mining Corporation	EPA 000096-XIII	Manobo	Brgy., Urbiztondo, Municipality of Claver, Province of Surigao del Norte
16	SEMCO Exploration and Mining Corporation	EPA 0000108-XIII	Mamanwa	Municipalities of Cabadbaran and Tubay, Barangays Curva, San Isidro and Jagupit Santiago, Province of Agusan del Norte
17	Southern Agusan Gold Mine & Exploration Corporation	APSA 000041XIII	Manobo	Sitios Gacub, Bahay, Costan, Manhulayan, Brgy. La Purisima, Mun. of Prosperidad, Agusan Del Sur
18	North Dinagat Mineral Resources Corporation	MPSA (APSA-0000100-XIII)	Manobo and Mamanwa	Barangays Pantukan & Adlay, Municipality of Carrascal, Surigao Del Sur; and Brgy. Cagdianao, Municipality of Claver, Surigao Del Norte
19	San Miguel Manobo Multi-Purpose Cooperative	Mineral Exploration (EPA-000146-XII	Manobo	Brgys of Kalatngan, Bagyang and Bituagan, San Miguel, Surigao del Sur
20	MRL Gold Philippines in behalf of Minimax Mineral Corporation	MPSA	Mamanwa-Manobo	Sitio Coro, Brgy. Colorado, Jabonga, Tubay and Santiago, Agusan del Norte
21	Kepha Mining Exploration Company	MPSA	Mamanwa	Brgy. Urbiztondo and Taganito, Claver, Surigao del Norte
22	MARCVENTURES Mining and Development Corp.	MPSA	Manobo	Cabangahan, Mun. of Catilan, Sitio Maicam, Brgy. Panikian, Mun. of Carrascal and Brgy. Bayogo, Mun. of Madrid
23	MRL Gold Philippines, Inc.	EXPA-00042-12XIII	Mamanwa-Manobo	Bgys. Bunga, San Vicente Baleguian, Maraiging, Mun. of Jabonga, Agusan del Norte
24	PHILSAGA Mining Corp.	MPSA (APSA-000013-XIII)	Manobo	Brgy. Bayugan 3, Bunawan, Agusan del Sur
25	COL. AFDAL PRES. PHILSAGA	MPSA (APSA-000087-XIII	Manobo	Brgy. Bunawan, Agusan del Sur
26	Mr. Crisnorman S. Linconada	MPSA(APSA-000020-XIII)	Manobo/ Mamanwa	Brgys. Tagmamarkay and Jakupit Tubay and Santiago, Agusan del Norte
27	Shenzou Mining Group Corp.	MPSA 103-98-XIII		Brgy. Gadianao, Claver, Surigao del Norte
28	Philsaga Mining Corp.	MPSA (00077-XIII)	Manobo	Cabantao, Maligaya, and Marfil, Rosario, Agusan del Sur
29	Philsaga Mining Corp.	MPSA (00054-XIII)	Manobo	Bunawan Brook and San Andres, Bunawan, Agusan del Sur
30	Philsaga Mining Corp.	MPSA (00024-XIII)	Manobo	Mahayahay & Tagpupuran, Lingig, Surigao del Sur
31	San Roque Metals Inc.	exploration	Manobo	Barangays La Fraternidad, Municipality of Tubay, Province of Agusan del Norte
32	Philsaga Mining Corp	Community Solicited Project (EPA 000064-XIII and EPA 000065-XIII)	Manobo-Mamamwa	Bunawan, Brook and Imelda, Bunawan, Agusan del Sur

No.	Proponent	Project	Tribe	Location
33	Datu Bulawanon Exploration Corp.	Community Solicited Project	Manobo-Mamamwa	Rosario, Agusan del Sur
34	Bunawan Tribal Council of Datus and Baes, Inc. / Manobo Tribe Producer Mining Cooperative	Community Solicited Project	Manobo-Mamamwa	Bunawan, Agusan del Sur
35	Mamanwa Tribe/Platinum Group	Community Solicited Project (MPSA-APSA-0007-92-XIII)	Mamanwa	Cadianao, Claver, Surigao del Sur
36	Philsaga Mining Corp	Mineral Exploration (EXPA-0000114-XIII)	Manobo-Mamamwa	Bayogan 3, Rosario and Consuelo, Bunawan, both in Agusan del Sur
37	Philsaga Mining Corp	Mineral Exploration (EXPA-0000176-XIII)	Manobo-Mamamwa	San Vicente, Maglatab, & Ugoban, Tagbina, Surigao del Sur
38	Philsaga Mining Corp	Mineral Exploration (EXPA-0000180-XIII)	Manobo-Mamamwa	Brgs. Coleto, San Roque, Maharlika, Bislig City, Surigao del Sur; Bayugan 3, Wasian, & Cabantao/Marfil, Rosario; Consuelo, Bunawan; Brgy. Manat, Trento, Agusan del Sur
39	Philsaga Mining Corp.	Mineral Exploration (EXPA-0000181-XIII)	Manobo-Mamamwa	Brg. Doña Carmen & Sta. Juana, Tagbina, Surigao del Sur; Bayugan 3, Wasian, & Cabantao/Marfil, Rosario; Consuelo, Bunawan, Agusan del Sur
40	Philsaga Mining Corp.	Mineral Exploration (EXPA-0000186-XIII)	Manobo-Mamamwa	Parcel 1: Guinhalinan, Barobo, Surigao del Sur; Parcel 2: Brgys. Marfil, Sta Cruz, Wasian, Bayogan 3, Rosario, Agusan del Sur; Parcel 3: Brgys. San Isidro, San Roque, Cebulin and Tudela, Trento, Agusan del Sur
41	Carrascal Nickel Corporation	Mineral Production Sharing Agreement (MPSA) denominated No. 243-2007-SMR	Manobo	Brgy. Bon-ot, Bacolod, Gamutan, Pantukan, Agyav, Babuyan and Pinikian and all the Municipality of Carrascal
42	AGYANG CLAN	EPR	Manobo	Barangay Bayogo, Mun. of Madrid, and Sitio Anas, Siobol and Langkuagof Barangay Cabangan and Lobo, Mun. of Cantilan, both in the Province of Surigao del Sur
43	OZ Metals	EXPA No. 123-XII		Brgy. Salvacion, Mew Visayas and San Ignacio, all in Trento Agusan del Sur
44	Bunawan Mining Corporation	EXPA No. 37-XIII		Brgy. Bayugan 3, Municipality of Rosario, Agusan del Sur
45	Oceanagold Mining	EXPA No. 210-XIII		Brgy. Gacepan, Municipality of Sison Brgy. Tugas, Municipality of Mainit Brgy. Doro, Municipality of Molimono, Province of Surigao del Sur

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
AAM-PHIL NATURAL RESOURCES EXPLORATION AND DEVELOPMENT CORPORATION (Parcel 2)				
Social Development & Management (host and neighboring communities)		Access to health services, health facilities and health professionals	408,000.00	New Nazareth and Pantinople
Mining Technology and Geosciences advancement		Expenditures for scholars, fellows and trainees, including grants	242,120.00	Edera, New Nazareth, and Pantinople
Information, Education & Communication (IEC)	Billboard signages	Establishment/ enhancement/ maintenance of information and publicity centers	50,000.00	10 barangays
	Newsletter, "Ang Dinagatnon" Calendar	Publication of IEC materials on social, environmental and other issues/concerns	110,000.00	
	Radio Program Community Meeting	Expenditures for continuing public awareness and education campaigns	234,180.00	
AAM-PHIL NATURAL RESOURCES EXPLORATION AND DEVELOPMENT CORPORATION (Parcel 1)				
Social Development & Management (host and neighboring communities)	22 people trained per skill training program	Human resource development and institutional building	65,000.00	Esperanza and Panamaon
	Number of employment generated per livelihood program: 80	Enterprise development and networking	497,500.00	Esperanza and Panamaon
	50 meters drainage canal constructed in Baranagay Esperanza	Assistance to infrastructure development and support services	50,000.00	Esperanza
	93 scholars 2 teachers 2 classrooms	Access to education and educational support programs	647,000.00	Esperanza and Panamaon
	48 patients given subsidy	Access to health services, health facilities and health professionals	21,000.00	Esperanza
	3 churches improved	Other allocations	50,000.00	Panamaon
Mining Technology and Geosciences advancement	Social Impact Assissment for the 5 year SDMP	Basic and applied research on mining technology, geosciences, and related subjects	50,000.00	
Information, Education & Communication (IEC)	Establishment/ enhancement/ maintenance of information and publicity centers	Billboard/ signages constructed	8,000.00	
	Publication of IEC materials on social, environmental and other issues/concerns	Meetings, FGD, Immersion	126,250.00	
	Expenditures for continuing public awareness and education campaigns	Radio Program, Nes letters, Calendar, Brgy Assembly in 2 Host Community	30,000.00	

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
CITINICKEL MINES AND DEVELOPMENT CORPORATION				
Social Development & Management (host and neighboring communities)		Human resource development and institutional building		
	76 employment generated per livelihood program	Enterprise development and networking	1,050,000.00	"Barangay San Isidro, Narra, Palawan Farmers association"
	6 kilometers of road constructed 6,710 people	Assistance to infrastructure development and support services	1,606,178.00	Barangay San Isidro, Narra and Barangay Labog, Sofronio Espanola
	75 college scholars, 20 teachers, 9 school buildings including computer laboratory	Access to education and educational support programs	7,037,199.00	Barangay San Isidro, Narra,and Barangay Labog, Punang and Pulot Interior, Sofronio Espanola
	3 health centers, including botika sa barangay 2 potable water system project provided for an estimated 400 homes	Access to health services, health facilities and health professionals	3,609,854.00	Barangay San Isidro, Narra,and Barangay Labog, and Pulot Interior, Sofronio Espanola
	Constructed computer lab, elementary and high school buildings	Use of facilities/services within the mine camp or plant site	4,397,199.00	Barangay San Isidro, Narra,and Barangay Labog, and Pulot Interior, Sofronio Espanola
	Company ambulance		1,000,000.00	
Mining Technology and Geosciences advancement		Basic and applied research on mining technology, geosciences, and related subjects	-	
		Advanced studies, related to mining which are conducted by qualified researchers	-	
		Expenditures for scholars, fellows and trainees, including grants	-	
		Expenditures on equipment and capital outlay as assistance for research and/or educational institutions	-	
		Others: Expenditures on participation to mining symposiums, meetings and other related conferences	-	
Information, Education & Communication (IEC)		Establishment/ enhancement/ maintenance of information and publicity centers	-	
	Exhibites, publication, meetings/conference, seminars, association dues, boards & signages	Publication of IEC materials on social, environmental and other issues/concerns	7,966,362.00	
		Expenditures for continuing public awareness and education campaigns		

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
Social Development & Management (host and neighboring communities)	276 people trained per training program	Human resource development and institutional building	2,814,207.65	Barangay Talavera, Sitio Bagong Silang, Sitio Campandan, Municipality of Taganan
	517 employment generated per livelihood program	Enterprise development and networking	7,597,567.00	Barangay Talavera, Sitio Bagong Silang, Sitio Campandan, Municipality of Taganan
	110 homes energized	Assistance to infrastructure development and support services	3,100,000.00	Sitio Capandan
	" 4,792 scholars 38 teachers given subsidy 17 classrooms built "	Access to education and educational support programs	28,052,397.38	Barangay Talavera, Hinatuan, Cawilan, Talavera, Bagong Silang and Campandan
	" 1 community birthing home 9,298 patients given subsidy 15 health professionals engaged by the company 450 hoomes provided with potable water "	Access to health services, health facilities and health professionals	9,362,694.00	Barangay Talavera, Sito Bagong Silang and Sitio Campandan
		Protection and respect of socio-cultural values	3,968,056.00	Barangay Talavera, Sito Bagong Silang and Sitio Campandan
Mining Technology and Geosciences advancement	Local socio-economic profile for HMC-TNP SDMP Feasibility studies of potenital livelihood projects for HMC-TNP SDMP Formulation of 2nd phase 5-year SDMP (2010-2014) and 3rd phase 5-year SDMP plan (2015-2019) Local study mission	Basic and applied research on mining technology, geosciences, and related subjects	3,477,240.00	Barangay Talavera, Sito Bagong Silang and Sitio Campandan
	Social impact assessment for HMC 2nd phase SDMP 2005-2009 and 2010-2014 Formulation of Barangay Development Plan of Talavera (2011-2015) and 13 neighboring barangays (2012-2016) Formulation of annual SDMPs			
	10 scholars	Expenditures for scholars, fellows and trainees, including grants	3,351,076.00	Barangay Talavera, Sito Bagong Silang and Sitio Campandan

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
Information, Education & Communication (IEC)	Radio programs Newsletter publication Brochures/pamphlets Bulletin boards/ pamphlets	Publication of IEC materials on social, environmental and other issues/concerns	2,620,082.00	Barangay Talavera, Sito Bagong Silang and Sitio Campandan, and 15 neighboring barangays
	Quarterly community assembly Community consultations Various trainings/ seminars Regular sectoral meeting Participation in various activities HELPS Summer Job Program CTWG Meetings	Expenditures for continuing public awareness and education campaigns	8,809,682.00	Barangay Talavera, Sito Bagong Silang and Sitio Campandan, and 15 neighboring barangays
RIO TUBA NICKEL MINING CORP				
Social Development & Management (host and neighboring communities)	1,300 participants in various trainings/ seminars	Human resource development and institutional building	1,424,797.02	11 Bgy. 14 ICC's
	8 primary cooperatives & 1 federation 1 farmers association 1 fishermen association	Enterprise development and networking	280,304.13	8 Bgy 2 Bgy LGU's Farmers & Fishermen Association
	18 km road/road 6 electrification projects (included in item a)	Assistance to infrastructure development and support services	490,862.59	11 Bgy LGU's & ICC's
	874 scholars 42 Para Teachers 23 Day Care Teachers 6 units Day Care Centers 9 school buildings	Access to education and educational support programs	4,125,424.83	(11) Impact Bgys (14) ICC's
	3 Health Centers 5 Botika sa Barangay 4 Water System Level II 104 Jetmatic pumps 51 Sanitary Toilet 2 Doctors and 32 Nurses & Staff at RTNFI Hospital	Access to health services, health facilities and health professionals	12,543,865.72	(11) Impact Bgys (14) ICC's
	5 Tribal halls/Tarukan 3 Mosques (included in item a)	Protection and respect of socio-cultural values		(6) ICC's (3) Sitios
Mining Technology and Geosciences advancement		Basic and applied research on mining technology, geosciences, and related subjects	753,197.00	
		Advanced studies, related to mining which are conducted by qualified researchers		
		Expenditures for scholars, fellows and trainees, including grants		
		Expenditures on equipment and capital outlay as assistance for research and/or educational institutions		

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
Information, Education & Communication (IEC)		Establishment/ enhancement/ maintenance of information and publicity centers	4,450,164.00	
		Publication of IEC materials on social, environmental and other issues/concerns		
		Expenditures for continuing public awareness and education campaigns		
TAGANITO MINING CORPORATION				
Social Development & Management (host and neighboring communities)		Human resource development and institutional building	553,642.00	Taganito, Hayanggabon, Urbiztondo, Cagdianao
		Enterprise development and networking	2,951,863.03	Taganito, Hayanggabon, Urbiztondo, Cagdianao
		Assistance to infrastructure development and support services	5,945,643.65	
		Access to education and educational support programs	11,585,554.31	
		Access to health services, health facilities and health professionals	3,484,411.28	
		Protection and respect of socio-cultural values	250,000.00	All mining and non-mining barangays
Mining Technology and Geosciences advancement		Basic and applied research on mining technology, geosciences, and related subjects	-	
		Advanced studies, related to mining which are conducted by qualified researchers	493,554.90	
		Expenditures for scholars, fellows and trainees, including grants	1,918,355.60	4 mining barangays
		Expenditures on equipment and capital outlay as assistance for research and/or educational institutions	701,371.82	Claver
		Others: Expenditures on participation to mining symposiums, meetings and other related conferences	553,642.00	Claver

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
Information, Education & Communication (IEC)		Establishment/ enhancement/ maintenance of information and publicity centers	1,121,212.86	Claver
		Publication of IEC materials on social, environmental and other issues/concerns	1,568,488.08	Nationwide
		Expenditures for continuing public awareness and education campaigns	2,483,201.79	Nationwide
AAM-PHIL NATURAL RESOURCES EXPLORATION AND DEVELOPMENT CORPORATION				
Social Development & Management (host and neighboring communities)		Access to health services, health facilities and health professionals	408,000.00	New Nazareth and Pantinople
Mining Technology and Geosciences advancement		Expenditures for scholars, fellows and trainees, including grants	242,120.00	Edera, New Nazareth, and Pantinople
Information, Education & Communication (IEC)	Billboard signages	Establishment/ enhancement/ maintenance of information and publicity centers	50,000.00	10 barangays
	Newsletter, "Ang Dinagatnon" Calendar	Publication of IEC materials on social, environmental and other issues/concerns	110,000.00	
	Radio Program Community Meeting	Expenditures for continuing public awareness and education campaigns	234,180.00	
OCEANAGOLD PHILIPPINES, INC				
Social Development & Management (host and neighboring communities)	151	Human resource development and institutional building	7,341,366.75	BLGU Members of Didipio, Alimit, Binogawan and Wangal, BDRMM members, Women's of Camamasi
	10 Senior Citizen 5 Procured Sewing Machines	Enterprise development and networking	3,624,340.81	Senior Citizen of Binogawan
	10 KM Road Constructed 1 Health Center 5 Water System 30 KM road improved 3 Hanging Bridges	Assistance to infrastructure development and support services	53,283,101.49	Didipio and some adjacent barangays like Alimit
	15 SDMP Scholars 33 Teachers 2 Classrooms	Access to education and educational support programs	9,413,114.09	Wangal and Didipio All BarangaysCamamasi
	1 Health Center	Access to health services, health facilities and health professionals	2,480,081.12	Binogawan All Communities
	Expenditures on Barangay Fiestas, Town and Provincial Events	Protection and respect of socio-cultural values	3,811,907.37	All Communities
	2 Municipal LGUs and 11 communities	Other allocations	9,937,909.81	Municipal LGUs and Common Fund for SDMP communities

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
Mining Technology and Geosciences advancement	Research on Petrography Age Dating Study	Basic and applied research on mining technology, geosciences, and related subjects	1,692,662.00	
	Study on the structural geologic development of the Didipio mineral region and Monitoring of Social impacts in host and neighbouring communities through socio - economic surveys and use of available secondary data.	Advanced studies, related to mining which are conducted by qualified researchers	2,290,618.86	Host neighbouring communities
	15 traineers from Nueva Vizcaya an Quirino; Site Skills Training Center 13 DMTG Scholars; St. Louis University	Expenditures for scholars, fellows and trainees, including grants	5,192,208.62	
	Donation of 2 units airconditioning unit	Expenditures on equipment and capital outlay as assistance for research and/or educational institutions	173,256.65	
Information, Education & Communication (IEC)	2 Information Centers	Establishment/ enhancement/ maintenance of information and publicity centers	94,052.00	Bayombong, Nueva Vizcaya and Cabarroguis, Quirino Info Center
	1,200 Copies Community Newsletter -Bimmoble	Publication of IEC materials on social, environmental and other issues/concerns	830,500.00	
	3,062 Mine Tour 1,700 Science Fairs and Campus Journalism Procurement of one (1) mine tour bus	Expenditures for continuing public awareness and education campaigns	6,984,750.74	
	Sports related events and among others	Donation/ Sponsorship	566,803.00	
	Supplies, Contract services and others	Other: Supplies, Contract services and others	7,489,101.00	

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
PACIFIC NICKEL PHILIPPINES, INC.				
Social Development & Management (host and neighboring communities	2,289 barangay residents who may benefit in Merchandising/Micro Lending Program 36 fisherfolks were given fishing paraphernalia & materials 1,014 community members who may benefit with the Tourism site & Busay Falls	Enterprise development and networking	511,500.00	Brgy. Nonoc, Mabini, Tigbao & San Pedro Brgy. Talisay & Mabini Brgy. Cantiasay
	0.226 km. Pathway/ Access Road Construction 56 meters Wharf/Seawall repair 120 meters Drainage Canal Repair Construction of Water Reservoir	Assistance to infrastructure development and support services	675,500.00	Brgy. Talisay, San Pedro & Mabini Brgy. Cantiasay Brgy. Nonoc Brgy. Tigbao
	Provision of School Equipt./Supplies to 300 students Four (4) rooms School Building repair Repair /Improvement School Buildings for 300 pupils	Access to education and educational support programs	415,000.00	Brgy. Nonoc, Talisay, & Tigbao Brgy. Nonoc Brgy. San Pedro, Cantiasay & Talisay
	1,014 residents who will benefit in the Repair/ Improvement of Brgy. Health Center	Access to health services, health facilities and health professionals	172,500.00	Brgy. Cantiasay, Brgy. Talisay, San Pedro & Nonoc, Brgy. Tigbao
	200 residents who may benefit in the use of Brgy. Health Equipments	Protection and respect of socio-cultural values	280,000.00	Brgy. Nonoc, Talisay, Cantiasay, Mabini, San Pedro & Tigbao
Mining Technology and Geosciences advancement		Expenditures for scholars, fellows and trainees, including grants	45,557.78	Brgy. Talisay
Information, Education & Communication (IEC)		Establishment/ enhancement/ maintenance of information and publicity centers	70,291.00	Brgy. Nonoc, Talisay, Cantiasay, Mabini, San Pedro & Tigbao
		Publication of IEC materials on social, environmental and other issues/concerns	10,000.00	
		Expenditures for continuing public awareness and education campaigns	66,500.00	

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
APEX MINING COMPANY INC.				
Social Development & Management (host and neighboring communities)	249 people trained per skill training program	Human resource development and institutional building	6,584,004.41	Skills trainees at Korphil, Underground Pool Operators; Student Summer Training Program &On-the-Job Training
	485 employment generated per livelihood program	Enterprise development and networking	1,595,467.95	Peoples' Organization (farmer, women, drivers operators, etc)
	14 kilometer of road constructed	Assistance to infrastructure development and support services	7,124,414.00	Host Communities
	90 houses energized		7,716,458.00	Communities in Barabadan, Masara
	561 scholars 20 teachers given subsidy 5 classrooms constructed	Access to education and educational support programs	9,901,412.17	Scholars, Local School Board Teachers (LSB) and adopted schools of AMCI (Elementary Schools: Teresa ES, Tagbaros ES, New Leyte ES, New Barili ES, Liboac ES, Elizalde ES, Candinuyan ES, Panamin ES. High Schools: Elizalde NHS, Thompson Christian School, New Leyte NHS, Teresa HS, Anitapan NHS)
	2 health centers constructed 16,226 patients given subsidy 14 medical personnel supported	Access to health services, health facilities and health professionals	5,067,340.62	Halfway Home and Infirmary Hospital Extension, Brgy. Elizalde (8 Host & 8 Neighboring Barangays)
	413 community activities conducted	Protection and respect of socio-cultural values	13,653,669.02	(8 Host & 8 Neighboring Barangays)
	5,038 students enrolled in company-sponsored schools 13,793 patients accommodated in company health facilities	Use of facilities/services within the mine camp or plant site	5,017,340.62	14 adopted schools of AMCI; 8 Host and 8 Neighboring Barangays
Mining Technology and Geosciences advancement	13 research activities - baseline information and data gathering	Basic and applied research on mining technology, geosciences, and related subjects	1,794,386.99	Region-wide coverage
		Advanced studies, related to mining which are conducted by qualified researchers		
	13 research activities - baseline information and data gathering	Expenditures for scholars, fellows and trainees, including grants	2,080,160.00	Grantees / scholars from the Host and Neighboring Communities of AMCI
		Expenditures on equipment and capital outlay as assistance for research and/or educational institutions	816,599.00	Mining institutions in Region XI

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
		Establishment/ enhancement/ maintenance of information and publicity centers		
Information, Education & Communication (IEC)	17 IEC materials published	Publication of IEC materials on social, environmental and other issues/concerns	1,760,917.00	Region-wide coverage
	74 IEC activities conducted	Expenditures for continuing public awareness and education campaigns	3,235,138.00	Region-wide coverage
CARRASCAL NICKEL CORPORATION				
Social Development & Management (host and neighboring communities)	TESDA Training 1.) Beauty Care, Salon and Spa 2.) Dressmaking and Tailoring 3.) Masonry and Carpentry	Human resource development and institutional building	1,322,000.00	100 locals
	1.) Provided capitalization for 32 organizations running micro-scale enterprises 2.) Capitalized 17 micro-lending institutions 3.) Provided farm equipment and irrigation system 4.) Initiated High Value Cash Crops production 5.) Provided capitalization for farmers 6.) Initiated hog-raising and goat raising 7.) Provided fishing tools and equipment to fishermen 8.) Initiated crab fattening project 9.) Provided capitalization for fisherfolks 10.) Initiated lobster raising project 11.) Constructed 5 commercial/livelihood projects	Enterprise development and networking	14,703,862.61	4,899 locals

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
Social Development & Management (host and neighboring communities)	1.) Installed 5 Community Water Tanks/Reservoir; 2.) Constructed Level 3 Water System in Brgy. Pantukan 3.) Provided Jetmatic Pumps 4.) Provided 1 Garbage Truck to LGU for Solid Waste Management 5.) Provided Grabage Segregationa nd Material Recovery Facility to local communities; 6.) Concreted 11 Farm-to-Market Roads/ Community Roads; 7.) Constructed 1 Seaport; 8.) Constructed 4 Footbridges and 1 Hanging Bridge; 9.) Connected 85 Household to SURSECO II power supply	Assistance to infrastructure development and support services	18,003,758.63	43,200 locals
	1.)Built 7 classrooms; 2.) Subsidized full miscellaneous fees for Daycare, Elementary and High School pupils from13 barangays 3.) Built 7-Non Classroom School Facilities/Buildings 4.) Repaired School Facilities 5.) Bulit 3 Reading Centers 6.) Improved 4 Reading Centers 7.)Provided learning materials and equipment 8.) Provided honorariums for 20 Volunteer Teachers 9.) Built Perimeter Fences for 28 Schools	Access to education and educational support programs	14,451,643.77	10, 674 pupils; 20 teachers

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
Social Development & Management (host and neighboring communities)	1.)Renovated Brgy. Health Centers; 2.) Provided toilet facilities to 995 Households 3.) Conducted annual Medical Mission to 13 barangagys 4.) Provided Hospitalization assistance to Senior Citizens and indigent families 5.) Supplemental feeding and Vitamins provision for malnourished children 6.) Improved 4 Reading Centers 7.)Provided 2 ambulances 8.) Consducts Bi-annual Clean and Green Project to 13 Baranggays 9.) Provided medical apparatuses to barangay health centers 10.) Provided Honorarium for 2 Midwives 11.) Constructed Public Toilets 12.) Dispersed free medicines to local health units 13.) Subsidized pay for 1 Medical Doctor to the municipal health unit	Access to health services, health facilities and health professionals	11,705,656.57	30, 422 locals
	1.) Provided assistance for the improvement of Catholic and Non-Catholic Churches; 2.) Provided logistical support to Baranggay Sports activities 3.) Provided Financial Assistance for Fiesta Celebrations 4.) Provided financial Assistance for Araw Ng Barangay Celebrations	Protection and respect of socio-cultural values	7,402,034.19	
	N/A	Use of facilities/services within the mine camp or plant site	-	N/A

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
Mining Technology and Geosciences advancement	1.) Assistance to Agri-Fishery Related Services, 2.)Procurement of Pollution Control/ Measures Equipment (Soil pH Meter Kit and Farm Shredder), 3.)CNHS investigatory project on Municipal Water Species Assessment, 4.)Carrascal-wide Geohazard Mapping and Assessment, 5.) CNHS Investigatory Project on Mangroves as Siltation Mitigation, Effects of Mining Siltation in the Biodegradability of Plastic Bags & Laterite as Agregates in Making Adobe Bricks, 6.) Research on Mining Soil Crop Production Suitability	Basic and applied research on mining technology, geosciences, and related subjects	2,758,795.97	
	1.) Research on Soil Quality improvement of nickel laterite at CNC Mined-out areas through Green and Sustainable Innovations 2.) Physico-Chemical and Biologica Parameters of the Present Condition of the Kayawyawan Coastal Zone	Advanced studies, related to mining which are conducted by qualified researchers	585,064.99	
	1.) DMTG Full College Scholarship, 2.)Support to Delegates for Mining Engineer's Convention	Expenditures for scholars, fellows and trainees, including grants	5,578,063.40	
		Expenditures on equipment and capital outlay as assistance for research and/or educational institutions		
Information, Education & Communication (IEC)		Establishment/ enhancement/ maintenance of information and publicity centers		General Public
	1.) Newsletter Publication 2.) Radio/TV/Newspaper Promotion	Publication of IEC materials on social, environmental and other issues/concerns	778,015.34	General Public

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
Information, Education & Communication (IEC)	1.) Community Meeting/ Small Group Discussion 2.) CTWG Meetings 3.) Seminars/Trainings, 4.) Brgy. Assembly/ Community Day, 5.) People's Congress, 6.) School Environmental Campaign, 7.) Lakbay Aral, 8.) Community Minesite Tour, 9.) Information Billboards, 10.) Administrative Communication Lines, 11.) Sports Activities Sponsorships, 12.)Provision of IEC Materials/Equipment, 13.) Consultancy/ Assessment/Technical Service on SDMP PPAs, 14.) Community Partnership Fund	Expenditures for continuing public awareness and education campaigns	11,521,740.94	General Public
FILMINERA RESOURCES CORPORATION				
Social Development & Management (host and neighboring communities)	69 barangay officials and leaders of associations	Human resource development and institutional building	1,413,255.16	Brgy Amoroy,Bangon Balawing & Puro
	147 participants (beauty care,massage therapy,foot spa,candle making,food processing,vinegar,soy sauce making and cellphone repair)	Enterprise development and networking	549,319.00	Brgy Panique
	various supplies		329,967.52	Brgy Puro
	Livelihood Production Center (100%)		1,000,000.00	Brgy Panique
	Disaster Risk Reduction Center at 60%	Assistance to infrastructure development and support services	120,000.00	Brgy Amoroy
	Reclamation Area at 37%		187,820.00	Brgy Poblacion
	Multi purpose bldg at 39%		196,601.58	Brgy Talib
	Multi purpose bldg at 41%		207,238.00	Brgy Tigbao
	Rip- rapping of creek at 100%		250,000.00	Brgy Ambolong
	Road concreting from farm to market road at 67%		338,135.99	Brgy Tinigban
	Multi purpose bldg at 81%		408,894.84	Brgy Sawang
	Multi purpose pavement at 350 meters and 1.5 meters width pathway		494,280.59	Brgy San Isidro
	Road concreting at 100 meters long (100%)		501,267.54	Brgy Pinanaan
	Road concreting at 180 meters long pathway			

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
Social Development & Management (host and neighboring communities)	Road concreting at 149 meters long road concreting in Sitio Baybay	Assistance to infrastructure development and support services	100,000.00	Brgy. Panique
	Road concreting at 228 meters long road concreting and 296 meters drainage in Sitio San Roque		2,000,000.00	Brgy. Puro
	26 college & 21 HS Scholarship	Access to education and educational support programs	636,100.00	Brgy Bangon
	15 college & 20 HS Scholarship		529,308.45	Brgy Syndicate
	Financial Assistance for 1 Daycare Worker & 1 Elem Teacher		143,566.44	Brgy Amoroy
	School Service - 1 Jeep		285,650.00	Brgy. Panique (44 Elem Students)
	School Service - 1 Bus		1,090,600.00	Brgy Syndicate (80 HS students)
	Reading Center at 98% improvement		98,008.79	Brgy Amoroy
	School Facilities - various supplies		71,219.98	Brgy Lanang
	School Fence at 44%		28,200.00	Brgy. Panique
	1 School Stage with roofing at 66%		131,532.96	Brgy. Cabas-an
	Day care center - 1 Unit at 66%		300,587.42	Brgy. Talabaan
	Day care center - 1 Unit 2 rooms at 94%		678,153.41	Brgy. Puro
	Health Infra - Improvement of Health Center	Access to health services, health facilities and health professionals	224,371.21	Brgy Capsay
	Health Infra - Toilet Facilities		96,204.49	Brgy Panique
	Health Infra - Water System		64,901.55	Brgy. Puro
	Medical equipments and facilities		24,420.00	Brgy Amoroy
	Solid Waste Management - 3 units Materials Recovery Facility		1,300,000.00	Brgy. Panique
	Solid Waste Management - 5 sets Fabricated trash bins & fencing of dumpsite area		45,000.00	Brgy Lanang
	Outreach Program - 25 senior citizens (eye check-up,eyeglasses & eye vits)		49,991.55	Brgy Amoroy
	Outreach Program - 32 senior citizens (eye check-up,eyeglasses & eye vits)		64,670.00	Brgy Balawing

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
Social Development & Management (host and neighboring communities)	Outreach Program - 208 senior citizens(10 kilos rice)	Access to health services, health facilities and health professionals	99,839.99	Brgy. Puro
	Feeding Program, Orientation,Vitamins and other giveaways - 42 pregnant mothers		24,490.00	Brgy Puro
	Financial Assistance - 4 Brgy Health Workers		75,612.92	Brgy Amoroy
	Financial Assistance - 4 Brgy Health Workers		48,000.00	Brgy Balawing
	Financial Assistance - 7 Brgy Health Workers		228,161.28	Brgy Bangon
	Financial Assistance - 3 Brgy Health Workers		129,058.07	Brgy Capsay
	Financial Assistance - 2 Brgy Health Workers		24,000.00	Brgy Lanang
	Financial Assistance - 5 Brgy Health Workers		136,629.04	Brgy Syndicate
	Chapel - Installation of window steel railings and steel gate	Protection and respect of socio-cultural values	155,438.78	Brgy Lanang
	Chapel - Fencing,Yamaha organ & 1 unit sound system		188,483.98	Brgy Amoroy
	Chapel - Improvement (24%)		242,799.99	Brgy Bangon
	Culture and Sports Development - Fiesta and Foundation Day celebration		15,000.00	Brgy Panique
	Culture and Sports Development - Fiesta and Foundation Day celebration		5,000.00	Brgy Puro
	Culture and Sports Development - Fiesta and Foundation Day celebration		221,120.45	Brgy Syndicate
	Culture and Sports Development - Fiesta and Foundation Day celebration		90,000.00	Brgy Balawing
	Culture and Sports Development - 1 unit sound system		162,500.00	Brgy Bangon
	Number of students enrolled in company-sponsored schools (Operated by third party,company provides elect & water only)	Use of facilities/services within the mine camp or plant site		
	Number of patients accommodated in company health facilities (for company employees only)			

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
Mining Technology and Geosciences advancement		Basic and applied research on mining technology, geosciences, and related subjects		
		Advanced studies, related to mining which are conducted by qualified researchers	569,027.95	company officers and local government offcials
		Expenditures for scholars, fellows and trainees, including grants	355,151.75	8 impact barangays,neighboring communities,province and outside province
		Expenditures on equipment and capital outlay as assistance for research and/or educational institutions	615,228.36	8 impact barangays,neighboring communities,province and outside province
Information, Education & Communication (IEC)	Mine tours,SDMP Committee meeting and meeting with LGUs,Football Association	Establishment/ enhancement/ maintenance of information and publicity centers	2,119,471.76	8 impact barangays,neighboring communities,province and outside province
	Radio programs,Mining Conference	Publication of IEC materials on social, environmental and other issues/concerns	711,925.01	8 impact barangays,neighboring communities,province and outside province
	Sinulog Festival,Annual Patronal Fiesta,World Teacher's Day,Sportsfest,National Clean Air and Envi Awareness Month,Basketball Tournament,Tree Planting etc	Expenditures for continuing public awareness and education campaigns	482,706.20	8 impact barangays,neighboring communities,province and outside province
LEPANTO CONSOLIDATED MINING COMPANY				
Social Development & Management (host and neighboring communities)		Human resource development and institutional building		
		Enterprise development and networking		
	285.08 kilometer of road constructed	Assistance to infrastructure development and support services		
	Number of homes energized			

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
Social Development & Management (host and neighboring communities)	41 scholars	Access to education and educational support programs	194,929.60	Barangay Balili
			119,122.00	Barangay Bedbed
			264,068.55	Barangay Bulalacao
			380,786.00	Barangay Cabiten
			355,422.90	Barangay Colalo
			88,925.00	Barangay Guinaoang
			363,594.00	Barangay Paco
			1,280,630.78	Barangay Sapid
			461,107.00	Quirino
	19 teachers given subsidy		163,278.14	Barangay representatives
	Number of classrooms constructed			
	Number of hospitals/ health centers constructed	Access to health services, health facilities and health professionals		
	3433 patients given subsidy		500,595.06	Paco, Mankayan, Cervantes & Quirino
	30 health professionals engaged by the company		23,041.80	Barangay Guinaoang
	3971 beneficiaries/ homes provided with potable water		110,000.00	Baranay Taneg
	Provision of sports paraphernalia	Protection and respect of socio-cultural values		
	Purchase of rescue equipments			
	Cultural night for promoting cultural dances			
	Number of students enrolled in company-sponsored schools	Use of facilities/services within the mine camp or plant site		
	Number of patients accommodated in company health facilities			

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
Mining Technology and Geosciences advancement		Basic and applied research on mining technology, geosciences, and related subjects		
		Advanced studies, related to mining which are conducted by qualified researchers		
	3 Scholars	Expenditures for scholars, fellows and trainees, including grants	231,489.64	LCMC and Host & Neighboring Communities
		Expenditures on equipment and capital outlay as assistance for research and/or educational institutions		
Information, Education & Communication (IEC)	Construction of LSDC	Establishment/ enhancement/ maintenance of information and publicity centers	1,798,239.76	LCMC and Host & Neighboring Communities
		Publication of IEC materials on social, environmental and other issues/concerns		
		Expenditures for continuing public awareness and education campaigns	905,000.00	LCMC and Host & Neighboring Community
LIBJO MINING CORPORATION				
Social Development & Management (host and neighboring communities)	N/A	Human resource development and institutional building		
	N/A	Enterprise development and networking	-	N/A
	N/A	Assistance to infrastructure development and support services	-	N/A
	4 classroom constructed	Access to education and educational support programs	-	N/A
	2 hospitals/health centers rehab	Access to health services, health facilities and health professionals	783,586.92	Brgy. Navarro, Tubajon PDI & gen Aguinaldo
	11 patients given subsidy		40,000.00	Brgy. San Antonio, Imelda & Navarro
	2 health professional engaged by the company			
	2 barangays provided with potable water		555,035.95	Sitio Melody & Navarro
	4 barangays	Protection and respect of socio-cultural values	155,000.00	Brgy. San Antonio, Brgy. Aguinaldo, Brgy Imelda nd Brgy. Navarro
	1 student enrolled in company sponsored by schools	Use of facilities/services within the mine camp or plant site	58,474.25	Gen. Aguinaldo

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
Mining Technology and Geosciences advancement	Heavy Metal Determination	Basic and applied research on mining technology, geosciences, and related subjects	156,880.00	Municipality of Libjo & Tubajon
	n/a	Advanced studies, related to mining which are conducted by qualified researchers	-	N/A
	N/A	Expenditures for scholars, fellows and trainees, including grants	38,074.34	3 Mining apprentice from SPU
	3 Scholars	Expenditures on equipment and capital outlay as assistance for research and/or educational institutions	-	N/A
Information, Education & Communication (IEC)		Establishment/ enhancement/ maintenance of information and publicity centers	-	N/A
		Publication of IEC materials on social, environmental and other issues/concerns	74,644.00	Bahandi g Dinagatnon Purchased of IE Equipment
		Expenditures for continuing public awareness and education campaigns	177,445.57	Radio Program, community Consultation, Billboards and Signages
LEYTE IRON SAND MINING CORPORATION				
Social Development & Management (host and neighboring communities)		Human resource development and institutional building	79,785.00	Brgy. San Pedro
		Enterprise development and networking	-	
		Assistance to infrastructure development and support services	252,666.00	Brgy. San Pedro, Municipality of MacArthur, Leyte
		Access to education and educational support programs	330,740.00	Brgy. San Pedro
		Access to health services, health facilities and health professionals	848,365.00	Brgy. San Pedro
		Protection and respect of socio-cultural values	-	
		Use of facilities/services within the mine camp or plant site	200,307.00	Municipality of MacArthur Leyte

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
Mining Technology and Geosciences advancement		Basic and applied research on mining technology, geosciences, and related subjects	-	
		Advanced studies, related to mining which are conducted by qualified researchers	-	
		Expenditures for scholars, fellows and trainees, including grants	216,897.00	Municipality of Macarthur Leyte
		Expenditures on equipment and capital outlay as assistance for research and/or educational institutions	-	
Information, Education & Communication (IEC)		Establishment/ enhancement/ maintenance of information and publicity centers	-	
		Publication of IEC materials on social, environmental and other issues/concerns	-	
		Expenditures for continuing public awareness and education campaigns	77,219.00	Municipality of Macarthur Leyte
ORE ASIA MINING AND DEVELOPMENT CORPORATION				
Social Development & Management (host and neighboring communities)		Human resource development and institutional building		
		Enterprise development and networking	16,297.00	Camachin/Talbak
		Assistance to infrastructure development and support services	779,019.00	Camachin/Talbak
		Access to education and educational support programs	593,000.00	Camachin/Talbak
		Access to health services, health facilities and health professionals		
		Protection and respect of socio-cultural values		
		Use of facilities/services within the mine camp or plant site		

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
Mining Technology and Geosciences advancement		Basic and applied research on mining technology, geosciences, and related subjects	167,655.07	Camachin/Talbak
		Advanced studies, related to mining which are conducted by qualified researchers		
		Expenditures for scholars, fellows and trainees, including grants		
		Expenditures on equipment and capital outlay as assistance for research and/or educational institutions		
Information, Education & Communication (IEC)		Establishment/ enhancement/ maintenance of information and publicity centers	183,733.50	Camachin/Talbak
		Publication of IEC materials on social, environmental and other issues/concerns		
		Expenditures for continuing public awareness and education campaigns		

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
PHILEX MINING CORPORATION				
Social Development & Management (host and neighboring communities)	3339 people trained per skill training	Human resource development and institutional building	3,496,072.00	
	158 employment generated per livelihood program	Enterprise development and networking	6,170,163.00	Brgy. Camp 3, Brgy. Ampucao, Brgy. Camp 1, Brgy. Ansagan and Brgy. Dalupirip
	3.3km road pavement, 267m drainage canal and spillway, 2.13km pathway/foot trail, 297m suspension bridge and 856.8 cm slope protection walls; 2 units catwalks	Assistance to infrastructure development and support services	20,564,607.00	Brgy. Camp 3, Brgy. Ampucao, Brgy. Camp 1, Brgy. Ansagan and Brgy. Dalupirip
	321 Scholars	Access to education and educational support programs	28,348,214.00	Brgy. Camp 3, Brgy. Ampucao, Brgy. Camp 1, Brgy. Ansagan and Brgy. Dalupirip
	5 Teachers			
	13 School buildings and facilities, 2 teacher's quarters, and provision of learning equipment to 10 schools			
	4 sanitary facilities nd 45 toilet bowls distributed	Access to health services, health facilities and health professionals	3,885,000.00	Brgy. Camp 3, Brgy. Ampucao, Brgy. Camp 1, Brgy. Ansagan and Brgy. Dalupirip
	222 patients			
	55 professionals			
	147 households			
	Support to School of Living Traditions of 3 schools and promotion of values formation programs of 6 churches	Protection and respect of socio-cultural values	1,093,500.00	Brgy. Camp 3, Brgy. Ampucao, Brgy. Camp 1, Brgy. Ansagan and Brgy. Dalupirip
	405 students	Use of facilities/services within the mine camp or plant site	9,136,570.00	Brgy. Camp 3, Brgy. Ampucao, Brgy. Camp 1, Brgy. Ansagan and Brgy. Dalupirip
	6320 patients			

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
Mining Technology and Geosciences advancement	Farm Management; Community Profiling; SDMP Impact Study	Basic and applied research on mining technology, geosciences, and related subjects	608,343.00	Various Stakeholders
		Advanced studies, related to mining which are conducted by qualified researchers		
	70 Scholars and 42 trainees	Expenditures for scholars, fellows and trainees, including grants	4,181,953.00	Host and neighboring communities and dependents
		Expenditures on equipment and capital outlay as assistance for research and/or educational institutions	661,000.00	Various Stakeholders
		Establishment/ enhancement/ maintenance of information and publicity centers	5,790.00	Community and LGUs
		Publication of IEC materials on social, environmental and other issues/concerns	697,540.00	Various Stakeholders
Information, Education & Communication (IEC)		Establishment/ enhancement/ maintenance of information and publicity centers	5,790.00	Community and LGUs
		Publication of IEC materials on social, environmental and other issues/concerns	697,540.00	Various Stakeholders
	School-based IEC; Community/ stakeholders' meetings: Participation in socio-cultural activities; Partners congress; SICE meetings; Forums; Exhibits; Conventions; Envi month celebration; support to various public events	Expenditures for continuing public awareness and education campaigns	7,832,754.00	Various Stakeholders
	Expenditures on equipment and capital outlay as assistance for public awareness		488,493.00	
ORE ASIA MINING AND DEVELOPMENT CORPORATION				
Social Development & Management (host and neighboring communities)	100 person	Human resource development and institutional building	287,000.00	Brgy. Consuelo, Mambalili, San Andres & San Marcos, Bunawan, Agusan del Sur
	5 person employed abroad, 16 locally employed	Enterprise development and networking	287,000.00	Brgy. Consuelo, Mambalili, San Andres & San Marcos, Bunawan, Agusan del Sur
		Assistance to infrastructure development and support services		

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
Social Development & Management (host and neighboring communities)	4 scholars, 26 Teachers, 4 social halls, repaired 6 classroom building, school supplies & school equipments	Access to education and educational support programs	8,652,776.44	Brgy. Consuelo, Mambalili, San Andres & San Marcos, Bunawan, Agusan del Sur
	3 Helth Center Constructed/repaired with aparatus, equipment and medicines, 931 Sponsored Philhealth beneficiaries, 3 Barangay Sanitation Worker/Water Tenders, 1117 HHs provide with potable waters	Access to health services, health facilities and health professionals	6,342,040.54	10 Barangays of the Municipality of Bunawan, Province of Agusan del Sur
		Protection and respect of socio-cultural values		
		Use of facilities/services within the mine camp or plant site		
Mining Technology and Geosciences advancement	Research on Geonet Production made of Water Hyacin	Basic and applied research on mining technology, geosciences, and related subjects	100,000.00	Barangay San Marcos & Mambalili, Bunawan, Agusan del Sur
	1- Caraga Science High School	Advanced studies, related to mining which are conducted by qualified researchers	330,303.40	Surigao City
	27 College Scholars	Expenditures for scholars, fellows and trainees, including grants	3,389,633.31	Barangay Consuelo, San Marcos, San Andres & Mambalili, Bunawan, Agusan del Sur
		Expenditures on equipment and capital outlay as assistance for research and/or educational institutions		
Information, Education & Communication (IEC)		Establishment/ enhancement/ maintenance of information and publicity centers		
		Publication of IEC materials on social, environmental and other issues/concerns		
	Radio Program, Community Assemblies/ meetings/consultations/ Instalaltion of Billboards/ Values Formation/ Organizational Management Training/ Bench Marking to stakeholders and Pos and Social Impact Assessment of SDMP	Expenditures for continuing public awareness and education campaigns	5,933,183.11	Provincewide and Munipal wide

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
SINOSTEEL PHILS H.Y. MINING CORPORATION				
Social Development & Management (host and neighboring communities)		Human resource development and institutional building		
	250 members	Enterprise development and networking	350,000.00	
	Drainage Canal concreting 110.6 m, Access road construction 60 m., assistance to evacuation center bleacher concrete 100m	Assistance to infrastructure development and support services	1,044,275.00	
	150 homes		210,000.00	
	Water System Maint… Provision of Supplies & Materials		90,000.00	
	2 volunteer teacher	Access to education and educational support programs	70,000.00	
	School Perimeter Fencing 500 m.		50,000.00	
	Construction of health center kitchen	Access to health services, health facilities and health professionals	15,000.00	
	Assorted Medicines		15,000.00	
	Health Center facilities		20,000.00	
	85 households		130,000.00	
	Assistance to Araw Ng Barangay Celebration & Religious Sector & 150 Senior Citizens members	Protection and respect of socio-cultural values	210,500.00	
		Use of facilities/services within the mine camp or plant site		
Mining Technology and Geosciences advancement		Basic and applied research on mining technology, geosciences, and related subjects		
		Advanced studies, related to mining which are conducted by qualified researchers		
	492 Elementary pupils	Expenditures for scholars, fellows and trainees, including grants	80,000.00	Brgys. Panamaon & Esperanza
		Expenditures on equipment and capital outlay as assistance for research and/or educational institutions		

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
Information, Education & Communication (IEC)	Installation of Billboards for Public Awareness, IEC supplies & Equipments	Establishment/ enhancement/ maintenance of information and publicity centers	116,898.50	SPHYMC, Residents of Brgys. Panamaon & Esperanza
	Radio Program/K & K Newsletter & Bahandi Nan Dinagatnon	Publication of IEC materials on social, environmental and other issues/concerns	110,484.00	SPHYMC, Residents of Brgys. Panamaon & Esperanza, Municipality of Loreto, Surigao City
	Community assembly, consultations, CTWG meetings & immersion, seminars, conference	Expenditures for continuing public awareness and education campaigns	135,152.00	SPHYMC, Residents of Brgys. Panamaon & Esperanza, Municipality of Loreto
BENGUET NICKEL MINES, INC.				
Social Development & Management (host and neighboring communities)	379,480	Human resource development and institutional building	970,780	LGUs, OSY, teachers & Community Leaders
	664,173	Enterprise development and networking	1,138,576	Barangay Lombiy, Guisguis, TTN, TTS
	827,285	Assistance to infrastructure development and support services	4,392,345	Barangay Guisguis, Lomboy, TTN, TTS
	748,868	Access to education and educational support programs	1,919,331	247 scholars from various barangay in Sta Cruz & Candelaria, Zambales
	475,359	Access to health services, health facilities and health professionals	1,550,783	Barangay Guisguis, Lomboy, TTS, TTN & Lucapon South
	351,724	Protection and respect of socio-cultural values	654,652	Various Barangay in Sta Cruz & Candelaria & Zambales
	406,339	Use of facilities/services within the mine camp or plant site	671,196	Barangay Guisguis, Lomboy, TTS, TTN & Lucapon South
Mining Technology and Geosciences advancement	N/A	Basic and applied research on mining technology, geosciences, and related subjects	-	N/A
	N/A	Advanced studies, related to mining which are conducted by qualified researchers	-	N/A
	52,619	Expenditures for scholars, fellows and trainees, including grants	495,726	Scholars
	N/A	Expenditures on equipment and capital outlay as assistance for research and/or educational institutions	-	N/A

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
Information, Education & Communication (IEC)	473,122	Establishment/ enhancement/ maintenance of information and publicity centers	1,055,907	Teachers, Parents, Scholars, LGUs, Community Leaders, Farmers & Community residents
		Publication of IEC materials on social, environmental and other issues/concerns		
		Expenditures for continuing public awareness and education campaigns		
SINOSTEEL PHILS H.Y. MINING CORPORATION				
Social Development & Management (host and neighboring communities)	681 people trained	Human resource development and institutional building	1,934,698	
	832 beneficiaries	Enterprise development and networking	6,965,005.00	Valencia, Boa, Legazpi, Maytubig
	728 household beneficiaries of improved water system 174 street lights installed 4 daycare centers improved 1 barangay gym improved	Assistance to infrastructure development and support services	8,222,442	Valencia, Boa, Legazpi, Maytubig, Bayanihan
	16 scholars 23 teachers subsidized every year 4 school beneficiaries of procurement of learning materials, equipment and facilities and renovations 2 classrooms constructed	Access to education and educational support programs	13,234,514	Valencia, Boa, Legazpi, Maytubig, Bayanihan
	88 households with improved sanitary toilets 1491 recipients of health supplies 258 beneficiaries of brgy medical missions 290 students under feeding program	Access to health services, health facilities and health professionals	4,129,361	Valencia, Boa, Legazpi, Maytubig, Bayanihan
	5 churches (4 Roman Catholic and 1 Seventh Day Adventist) Improved and assisted 728 attendees on religious/ values formation seminars Sponsorship to annual fiestas	Protection and respect of socio-cultural values	1,886,487	Valencia, Boa, Legazpi, Maytubig, Bayanihan
		Use of facilities/services within the mine camp or plant site		

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
		Basic and applied research on mining technology, geosciences, and related subjects		
		Advanced studies, related to mining which are conducted by qualified researchers		
Information, Education & Communication (IEC)	18 scholars	Expenditures for scholars, fellows and trainees, including grants	1,837,500	Valencia, Boa, Legazpi, Maytubig, Bayanihan
	Study on solar energy application to host and neighboring communities, assistance to demo farm establishment and trainings for livelihood related workshops	Expenditures on equipment and capital outlay as assistance for research and/or educational institutions	2,850,600	
CARMEN COPPER CORPORATION				
Social Development & Management (host and neighboring communities)	17 barangays	Human resource development and institutional building	8,001	4 Host and 13 neighboring barangays
	325	Enterprise development and networking	4,063,904	Biga, Loay, Bagakay, Pandongbato
	1 construction of parish church	Assistance to infrastructure development and support services	1,307,028	Biga, Loay, DAS, Poog, Bunga, Bulongan, Media Oce, Sam-ang, Magdugo, Subayon, Loay, DAS, Buswang
	45 scholars; 1 six-classroom building; 1 repair of elementary schools	Access to education and educational support programs	3,065,284	Toledo City Barangays
	20 volunteer nurses; 2 medical mission; feeding assistance to 6 elementary schools and 1 day care	Access to health services, health facilities and health professionals	5,730,686	Biga, Makatol, Bagakay, Loay, Media Once, Pandongbato
	-	Protection and respect of socio-cultural values	1,883,593	Province wide
	Power subsidy to 1 school, 1 barangay, 1 parish; 1 community bus; 239 mine visit	Use of facilities/services within the mine camp or plant site	3,446,021	4 Host barangays; Toledo City wide
Mining Technology and Geosciences advancement	OJTs on mining related courses	Scholarship & training on mining technology & geosciences & related subjects	741,395	Nation wide
		Advanced studies, related to mining which are conducted by qualified researchers		
		Expenditures for scholars, fellows and trainees, including grants		
		Expenditures on equipment and capital outlay as assistance for research and/or educational institutions		

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
		Establishment/ enhancement/ maintenance of information and publicity centers		
Information, Education & Communication (IEC)	Poster making and painting contest - 54 representatives; 1 radio program	Publication of IEC materials on social, environmental and other issues/concerns	666,485	Province wide
		Expenditures for continuing public awareness and education campaigns		
TVI RESOURCES DEVELOPMENT PHILIPPINES, INC.				
		Human resource development and institutional building		
	37507	Enterprise development and networking	2,867,532	Barangays of Siocon: Native chicken and rubber seedlings - Brgy. Tabayo, Farm equipments - M'Francisco, A.L Micubo, Latabon, Malipot and Pisawak. Total no. of benficiaries: 138
Social Development & Management (host and neighboring communities)	Infra constructed: Mosque, Public comfort room, Completion of Multi-purpose hall, Chapel; Materials and services provided: painting of Brgy Hall Perimeter Fence, Procurement of community equipment s, and provision of construction materials for repair of community service facilities	Assistance to infrastructure development and support services	1,764,001.61	Barangays of Siocon: Sta. Maria, Tabayo, D' Sailila, Al Micubo,Pisawak, D' Riconalla, Poblacion, S' Arabi, Malambuhangin
	12 scholars (Project under this component is purely scholarship for deserving students.) 2 teachers given subsidy (Project under this component is to subsidize teachers to address lack of teachers versus the increasing number students.)	Access to education and educational support programs	810,506	Siocon and within Ancestral Domain: Tabayo, Poblacion, Sta. Maria, Tibangao, Makiang, Tagaytay, Matiag, Malipot, Siay. 1 teacher in Canatuan National High School and 1 Day Care teacher in Sitio Solonsangan
	Services are focused to employees but also extended to community in emergency or urgent cases.	Access to health services, health facilities and health professionals	11,194	Sitio Canatuan of Barangay Tabayo of Siocon.
	For implementation	Protection and respect of socio-cultural values		
		Use of facilities/services within the mine camp or plant site		

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
		Basic and applied research on mining technology, geosciences, and related subjects		
		Advanced studies, related to mining which are conducted by qualified researchers		
Mining Technology and Geosciences advancement	6 scholars (The 6 scholars are currently enrolled at Negros Oriental State University in Dumaguete City taking BS in Geology)	Expenditures for scholars, fellows and trainees, including grants	597,658	Siocon: Sta. Maria, Poblacion & Sitio Canatuan
		Expenditures on equipment and capital outlay as assistance for research and/or educational institutions		
	6 Information boards established in strategic areas	Establishment/ enhancement/ maintenance of information and publicity centers		
		Publication of IEC materials on social, environmental and other issues/concerns		
Information, Education & Communication (IEC)			291,411	Siocon and neighboring
	Activities provided with support: Sinolog festival in Dipolog City,ARKA meeting of members of St. Vincent Catholic Chapel,Christmas light décor holiday season in siocon,	Expenditures for continuing public awareness and education campaigns		
JOHSON GOLD MINING CORPORATION				
		Human resource development and institutional building		
		Enterprise development and networking		
		Assistance to infrastructure development and support services	2,311,260.79	Brgy. Bagumbayan and Luklukan Norte
Social Development & Management (host and neighboring communities		Access to education and educational support programs		
		Access to health services, health facilities and health professionals		
		Protection and respect of socio-cultural values		
		Use of facilities/services within the mine camp or plant site		

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
Mining Technology and Geosciences advancement		Basic and applied research on mining technology, geosciences, and related subjects	95,973.47	
		Advanced studies, related to mining which are conducted by qualified researchers		
		Expenditures for scholars, fellows and trainees, including grants		
		Expenditures on equipment and capital outlay as assistance for research and/or educational institutions		
		Others: Expenditures on participation to mining symposiums, meetings and other related conferences		
Information, Education & Communication (IEC)		Establishment/ enhancement/ maintenance of information and publicity centers	142,580.00	
		Publication of IEC materials on social, environmental and other issues/concerns		
		Expenditures for continuing public awareness and education campaigns		
TVI RESOURCES DEVELOPMENT PHILIPPINES, INC.				
Social Development & Management (host and neighboring communities)	Barangay Development Plan	Human resource development and institutional building	20,000.00	BLGU - Sta. Cruz & Santiago
	Farm inputs, fishing boat, microlending, additional TP water refilling, livestock production, sewing, food processing & hog raising	Enterprise development and networking	512,394.42	Santiago - SAVE, Women Sta. Cruz – KANASA Esperanza, CAME, Women
	Classroom repair, dressing room, improvement of water refilling, gym facility, assistance for the completion of evacuation center, community peace and order center, street lighting, etc.	Assistance to infrastructure development and support services	700,631.53	Local residents of Brgy. Santiago, Esperanca & Sta. Cruz

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
Social Development & Management (host and neighboring communities)	High school scholars, college scholars, TESDA skills training, adopt-a-pupil program, provision of multi-media and computer set, improvement of day care centers, volunteer teacher	Access to education and educational support programs	1,594,584.53	Elementary and high school 47 school students from Brgys. Sta. Cruz, Esperanza and Santiago 1 college scholar & 1 volunteer teacher Preschoolers of Brgy. Santiago and Sta. Cruz Out of school youth of Brgy. Sta. Cruz, Santiago and Esperanza
	Sanitary bowls, medicine and health facilitieis, senior citizens assistance, oral and dental outreach, improvement of health center	Access to health services, health facilities and health professionals	608,227.91	Local residents of Brgy. Santiago, Esperanca & Sta. Cruz
	Annual fiesta or araw ng barangay, assistance to churches	Protection and respect of socio-cultural values	105568.48	Local residents of Brgy. Sta. Cruz and religious denomination of the host brgys.
		Use of facilities/services within the mine camp or plant site		
Mining Technology and Geosciences advancement	Inventory of flora & fauna	Basic and applied research on mining technology, geosciences, and related subjects	36,000.00	DENR - Province
	Philippine BizCamp: Training for key stakeholders in communities hosting projects in Dinagat Islands	Advanced studies, related to mining which are conducted by qualified researchers	30,000.00	CRO Staff
	College scholars	Expenditures for scholars, fellows and trainees, including grants	331,447.11	1 BS Mining Engineering Scholar
	Social impact assessment	Expenditures on equipment and capital outlay as assistance for research and/or educational institutions	50,000.00	MGB Regional & Central Personnel
		Others: Expenditures on participation to mining symposiums, meetings and other related conferences		
Information, Education & Communication (IEC)	None	Establishment/ enhancement/ maintenance of information and publicity centers		
	Press releases, Bahandi nan Dinagatnon, Radio Program and K&K Publication	Publication of IEC materials on social, environmental and other issues/concerns	183,816.43	
	Community meetings, consultation, pulong-pulong	Expenditures for continuing public awareness and education campaigns	516,384.96	

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
LNL ARCHIPELAGO MINERALS INCORPORATED				
Social Development & Management (host and neighboring communities)	None	Human resource development and institutional building		
	365 individuals	Enterprise development and networking	476,314.00	Guinabon, Guisguis, Canaynayan, Bangcol, Bulawon, Pob. North, Pob. South, Biay, Lipay
	1,672 individuals	Assistance to infrastructure development and support services	160,302.00	Guinabon
	2,164 (brigada eskwela) 1 day care teacher honorarium, scholars, school improvement	Access to education and educational support programs	428,728.00	Guinabon, Guisguis, Canaynayan, Bangcol, Bulawon, Pob. North, Pob. South, Pagatpat, Malabago, Gama, Biay, Lipay
	6,607	Access to health services, health facilities and health professionals	405,488.00	Guinabon, Guisguis, Canaynayan, Bangcol, Bulawon, Pob. North, Pob. South, Pagatpat, Malabago, Gama, Biay, Lipay
	13,500 recipients	Protection and respect of socio-cultural values	497,753.00	Guinabon, Guisguis, Canaynayan, Bangcol, Bulawon, Pob. North, Pob. South, Pagatpat, Malabago, Gama, Biay, Lipay
		Use of facilities/services within the mine camp or plant site		
Mining Technology and Geosciences advancement	20 participants for research for LAMI Newsletter and meeting with Municipal Council of Sta.Cruz	Basic and applied research on mining technology, geosciences, and related subjects	21,176.00	Sta. Cruz locality
		Advanced studies, related to mining which are conducted by qualified researchers		
		Expenditures for scholars, fellows and trainees, including grants		
		Expenditures on equipment and capital outlay as assistance for research and/or educational institutions		
		Others: Expenditures on participation to mining symposiums, meetings and other related conferences		

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
Information, Education & Communication (IEC)	5 years SDMP Workshop	Establishment/ enhancement/ maintenance of information and publicity centers	271,238.00	9 barangays in Sta. Cruz
	Radio Program, IEC SLR Camer, Earth Day CLIEC Campaign	Publication of IEC materials on social, environmental and other issues/concerns	275,529.00	Central Luzon and Zambales Communities
	Campaign for the lifting of suspension, Community Mobilizers Training, Sta. Cruz Wide Town Celebration	Expenditures for continuing public awareness and education campaigns	311,607.00	Central Luzon and Zambales Communities
GREENSTONE RESOURCES CORPORATION				
Social Development & Management (host and neighboring communities)		Human resource development and institutional building	7,048,276.00	
		Enterprise development and networking		
		Assistance to infrastructure development and support services		
		Access to education and educational support programs		
		Access to health services, health facilities and health professionals		
		Protection and respect of socio-cultural values		
		Use of facilities/services within the mine camp or plant site		
Mining Technology and Geosciences advancement		Basic and applied research on mining technology, geosciences, and related subjects	965,890.00	
		Advanced studies, related to mining which are conducted by qualified researchers		
		Expenditures for scholars, fellows and trainees, including grants		
		Expenditures on equipment and capital outlay as assistance for research and/or educational institutions		
		Others: Expenditures on participation to mining symposiums, meetings and other related conferences		

Area	Accomplishment to date	Particulars	Cumulative costs to date	Beneficiaries
Information, Education & Communication (IEC)		Establishment/ enhancement/ maintenance of information and publicity centers	1,085,193.64	
		Publication of IEC materials on social, environmental and other issues/concerns		
		Expenditures for continuing public awareness and education campaigns		

Annex U **Details of CSR activities of participating companies, excluding PNOC EC and PMDC**

Company Name	CSR	Infrastructure	Recipient	Materials and supplies	Amount (USD)	Amount (PHP)	Remarks
AAM-Phil Natural Resources Exploration and Development Corporation							
Apex Mining Company inc.							
Benguet Nickel Mines, Inc	BenguetCorp. Nickel Mines, Inc.	Farm-t-o-market roads, Health Center, Hanging Biridge, Irrigation Control Gate					
		- Reforestation - Mining Forest Program (MGB) - National Greening Program - Protection of the Maraguing Watershed	Guisguis				
		Multi-purpose hall	Tubo-tubo South				
		Solar Dryer, Hanging Bridge	Lomboy				
		Mitsubishi L300	Binabalian				
Cagdianao Mining Corporation	Medical Mission			Fees of medical professionals, medical supplies and payment for rental of facilities and expenses related to the medical mission		438,191.00	
	Dinagat Basketball Assoc.			Fees of coaches, basketball uniforms, gears and prizes and expenses related to the provincial basketball event		590,760.00	
	Community assistance					650,000.00	
Carmen Copper Corporation							
Carrascal Nickel Corporation		Panikian HE Building	Panikian National High School	1 Building		1,600,000.00	
	Fuel assistance to Brgy., Government Agencies and Religious Institution, for community services and emercency cases		Host Communities (Brgy. Bon-ot), PNP, PNP-RMG, BFP, LGU, CENRO/ DENR, and Religious Institutions within Carrascal	1,714 Liters of Gasoline		89,128.00	
	Repairs and maintenance of Community Road and support to other SDMP projects		Host Communities	Equipment Services		5,001,515.44	
	Support community activities and vehicle assistance during burial		Host Communities	Company Vehicle Request (95 Trips)		52,780.00	
	Financial Assistance to Various Community Acctivities and Medical Assistance for Hospitalisation		Host Communities, LGU Carrascal, Religious Institutions, and Other Organisations	Cash		1,228,195.00	

Company Name	CSR	Infrastructure	Recipient	Materials and supplies	Amount (USD)	Amount (PHP)	Remarks
Citinickel Mines and Development Corporation							
Filminera Resources Corporation	Annual Patronal Fiesta/Sinulog Festival		Barangay Puro	cash/in kind	7,016.80	316,994.73	
	Lady of Peñafrancia Feast		Barangay Puro	cash	224.72	10,000.00	
	Church maintenance and operation		Barangay Puro - Sto Niño Parish	cash/in kind	34,585.68	1,535,157.31	
	Marian Seminars for religious group		Barangay Puro - Sto Niño Parish	cash/in kind	584.21	26,183.56	
	paid water bill for Panique water reservoir		Brgy Panique	cash	4,592.35	204,041.92	
	Service Vehicle		Andes Soriano Jr Memorial School	service	5,403.91	242,592.41	
	Rodeo Masbateño		Province of Masbate	cash/in kind	1,492.84	66,844.47	surgical operation for cleft lip palate and burn stricture
	Annual Patronal Fiesta		Municipality of Aroroy	cash/in kind	7,624.82	342,663.19	
	I smile operation		Province of Masbate	various expenses	12,038.34	535,544.31	
	Gulayan sa Paaralan Program		Puro National High School	assorted vegetable seeds and fertilizer	304.22	13,656.44	
	Various CSR Activities		Various		47,040.47	2,095,337.01	
		12 units two-classroom school buildings	Others		2,584.84	115,645.82	various expenses related to construction of classrooms (cost of classrooms not included)

Company Name	CSR	Infrastructure	Recipient	Materials and supplies	Amount (USD)	Amount (PHP)	Remarks
Greenstone Resources Corporation	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Hinatuan Mining Corporation	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Johson Gold Mining Corporation							
Krominco Inc.							
Lepanto Consolidated Mining Company							
Leyte Iron Sand Mining Corporation	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Libjo Mining Corporation							
LNL Archipelago Minerals Incorporated	Repair of National Road	n/a	n/a	Backfill, gravel and sand		27,659,447.00	
	Dredging and desilting of Alinsaog River	n/a	n/a	n/a		10,581,694.00	
	Brass dam cleaning	n/a	n/a	cement, lumber		165,930.00	
Marcventures Mining and Development							
Oceana Gold (Philippines), Inc.	Road Improvements and Concreting		All Communities		1,035,696.68	47,642,047.22	
	Scholarship and Educational Assistance		Employees and Land owners Children, Tertiary Students of Didipio		58,686.69	2,699,587.52	
	Community events, Livelihood Program		Sponsorship/ Donation		13,717.46	631,003.00	
	Gift giving		Daycare Children	School Supplies (bags, notebooks with candies)	12,299.57	565,780.00	
			LGUs				
		Road Improvements and Concreting	IPs		1,035,696.68	47,642,047.22	Road Concreted 500 21 KM Roads improved
			Others				
Ore Asia Mining and Development Corporation							
Pacific Nickel Phils., Inc.							
Philex Mining Corporation							
Philsaga Mining Corporation	Adopted Schools		School Supplies Donation	School and office supplies	11,033.65	521,994.00	
Ips			Rice Subsidy	Rice	18,770.10	888,000.00	
Security Foces			Rice Subsidy	Rice	31,452.60	1,488,000.00	
Platinum Group Metals Corporation							
PMDC							

Company Name	CSR	Infrastructure	Recipient	Materials and supplies	Amount (USD)	Amount (PHP)	Remarks
PMDC - formerly Natural Resources Mining Development Corporation	Food assistance, school and medicine supplies					821,814.00	
Rio Tuba Nickel Mining Corporation			Secretariat			5,097,606.00	21 Total Manpower (Regular, Probationary ,contractual & outsourced)
	Formal Education		LSVMS School Subsidy			22,903,394.00	66 Total Manpower (Regular, Probationary, Contractual & Outsourced), 1,359 Total enrollees (emp dependents and non) 50 scholars, 51 units iMac computers, 18 units apple tv with iPad, 1 unit Samsung LED tv, 2 classrooms constructed.
	Housing to indigents		GK Housing			302,449.00	50 housing units turned-over to GK Kinurong
	Non Formal Education		ILS Education			5,487,095.00	31 Total Manpower (regular, probationary, contractual & outsourced) 1,485 enrollees, 60 scholars college & secondary, 99 recipients fir birth registration, 42 recipients voters registration,96 receipients of spectacles
	Various Community Assistance		CSR - Corporate Social Responsibility			28,758,620.00	2,650 Total Medical Mission Patients served,1 unit Toyota Hi-Lux donated, 5 units Hyundai donated, 11 Impacts Barangays adopted for Pamaskong Handog, 6 Barangays were provided water maintenance, 8 Madraza teachers given cash incentives, 9 municipal scholars, construction of Balabac church, Water deliveries to 12 sitios, PABA project participated by 13 municipalities
			Hospital			38,145,079.00	100 Total Manpower (Regular, Probationary, Contractual & Outsourced), 15,197 IP cases/patients,1,452 Christian & Muslim patients, 6,722 Contractors & ODR cases/patients ,25,567 Employees & Dependents cases/patients ,98 volunteers/donors for boloodletting ,2 Medical doctors under study grant.
Shuley Mine Incorporated	Blank		City of Surigao	Ambulance		800,000.00	

Company Name	CSR	Infrastructure	Recipient	Materials and supplies	Amount (USD)	Amount (PHP)	Remarks
Sinosteel Phils. H. Y. Mining Corporation							
Taganito Mining Corporation	Honorarium		PNES Teaching & non-Teaching Staff			995,990.00	
	Food allowance and tuition fees		7 IP student scholars			284,860.04	
	Assistance to various trainings, activities and electric bill of PNES		Punta Naga Elementary School			426,236.58	
		Pre-fabrication and installation of Hydraulic Ram Pump and other related expenses	Punta Naga IP-Urbiztondo & Taganito Community			1,964,342.47	
		GK IP House Renovation (10% Retention)	Punta Naga IP-Urbiztondo & Taganito Community			338,072.83	
	Water delivery (includes FOL and salaries for seasonal employees)		Punta Naga IP-Urbiztondo & Taganito Community			719,336.42	
		Sabang Seawall	MLGU-Claver – Brgy. Tayaga			3,000,000.00	

Company Name	CSR	Infrastructure	Recipient	Materials and supplies	Amount (USD)	Amount (PHP)	Remarks
	Medical Surgical-Mission 2014		14 Mining Barangays			3,372,615.65	
	Surigao del Norte Basketball Association (SNBA)		Surigao del Norte-wide			1,816,153.13	
	Taganito Fiesta		Taganito Community			750,000.00	
	Claver Fiesta		MLGU-Claver			500,000.00	
	Stakeholders Party 2014		14 Mining Barangays of Claver			457,500.00	
	Fuel donated to community		Various communities of Claver			1,566,779.64	
	Disaster assistance - Assorted goods donated to the evacuees to various Barangays affected by Typhoon Agaton		Various Barangays of Claver			61,523.00	
	Assistance to Hayangabon Elementary School pupil – vehicular accident		Hayanggabon Elementary School pupil			2,000.00	
	Assistance to 10 students		10 Students from Claver Nat'l High School			26,500.00	
	Assistance to Med-Surgical Mission		BLGU-Socorro			10,000.00	
	Kaohsiung International Invention Exhibition in Korea		Caraga Regional Science High			12,000.00	
	Bereavement assistance		Taganito Community			38,500.00	
	Equipment Rental for Backfilling activities		BLGU-Taganito			342,616.00	
	GNCC Christmas Party Celebration		Tagantio -Good News Christian Church			8,300.00	
	Brgy. Taganito Christmas Party(1 unit Panasonic Ref)		BLGU-Taganito			11,000.00	
	Brgy. Taganito & Cagdianao Christmas Party(Lechon)		BLGU-Taganito & Cagdianao			15,300.00	
	Brgy. Hayanggabon Christmas Party (Assorted goods)		BLGU-Hayanggabon			11,290.00	
	Claver Christmas Party		MLGU-Claver			5,000.00	
	Brgy. Cagdianao Christmas Party (Assorted wine)		BLGU-Cagdianao			5,000.00	
	Brgy. Cagdianao Christmas Party (Lechon)		BLGU-Cagdianao			5,000.00	
	Basketball Group		Team Capitol Surigao			6,000.00	
	DepEd Claver District Christmas Party		DepEd Claver District			5,150.00	
	St. Peter Claver Parish Christmas Party		St. Peter Claver Parish			20,000.00	
	Caraga Aksyon Balita Christmas Party		Caraga Aksyon Balita			5,000.00	
	SPUS Christmas Party		St. Paul University Surigao			5,000.00	
	RPN Christmas Greetings		Radio Philippines Network, Inc.(subscription)			5,600.00	
	Brgy. Bonifacio Christmas Party		BGLU-Bonifacio Surigao			2,000.00	
	Children's Joy Foundation		Children's Joy Foundation			5,000.00	

Company Name	CSR	Infrastructure	Recipient	Materials and supplies	Amount (USD)	Amount (PHP)	Remarks
	Cabugo Elementary School Christmas Party		Cabugo Elementary School			3,000.00	
	Brgy. Panatao Christmas Party		BLGU-Panatao			3,000.00	
	SMWD Watershed Forum 2014		Surigao Metropolitan Water District			5,000.00	
	Claver DRRM Training		Claver Local Government Unit			59,100.00	
		Togbongon Drainage Canal Construction	BLGU-Togbongon Surigao City			5,000.00	
	7th Araw Ng Campo		BLGU-Campo			2,000.00	
	Surigao del Norte Jail National Correctional Consciousness		Sdn City Jail			8,500.00	
	Teacher's Congress		Taganito Elem. Teachers			3,000.00	
	Brgy Fiesta Celebration/Roman Catholic		BLGU-Alang alang			15,000.00	
	Miner's Night					11,090.00	
	Membership fee		Chamber of Mines			5,000.00	
	57th Sacred Heart Congress of the Sacred Heart Apostolate		BLGU-Dinagat			4,000.00	
	Annual FiestaPatron Holy Cross		BLGU-Gigaquit			2,000.00	
	JCI – annual project " The Outstanding Students of Surigao"		Junior Chamber International, Surigao			5,000.00	
	75th PIChE National Convention		Chemical Engineers – SdN Chapter			25,000.00	
	Assistance to Araw Ng Socorro		BLGU-Taruc - Socorro			20,000.00	
	Cagdianao Christmas Party/Annual Fiesta		BLGU-Cagdianao			8,000.00	
	Hayanggabon Christmas Party		BLGU-Hayanggabon			5,000.00	
	Annual Fees (CREDO)					44,933.33	
		Construction of new PNP Headquarters	PNP Surigao City			2,500,000.00	
TVI Resource Development Philippines, Inc (Canatuan)							

Roadmap Recommendation	Objective	Activities	TImeline
Consider links between beneficial ownership and national reform priorities	Harmonize beneficial ownership initiatives with national reform agenda: - transparency - accountability - fiscal reforms	1. Levelling of understanding of all members of the PHEITI 2. Gather baseline data 3. Pilot test for companies (not publicly listed) in some areas 4. Awareness campaign (industry level) 5. Assessment of the level of awareness and acceptance 6. Intensifying media campaign for PEPs 7. Development of communications plan 8. Host an inter-agency forum on beneficial ownership	Year 1
Consider the Institutional framework for beneficial ownership disclosure	Set the legal context for the institutional framework Institutionalization of the Beneficial Ownership	1. Consult a corporate legal expert to review the international standard and tailor fit to the Philippine context 2. Draft position paper 3. Embed in the EITI Bill	Year 2-4
Beneficial ownership definition	Describe the clear characteristics of beneficial ownership within the Philippine context	1. Hire consultant 2. Conduct workshop	Year 1
Reporting obligations for PEP	Ensure transparency and accountability for public officials who have interest in extractive industries	1. Creation of a Technical Working Group on beneficial ownership Disclosure 2. Identify a Champion on beneficical ownership 3. Briefing on beneficial ownership and PEPs for gov't agencies, LGUs and companies	Year 2
Level of detail to be disclosed	Ensure that the information disclosed are relevant, complete and verifiable	1. Scoping study on gaps and availability of data including related policies, laws, pending bills, and data available in current systems of government agencies 2. Develop materiality threshold based on the results/findings of the scoping study 3. Risk assessment	Year 2

Coverage Period[1]	Year	Mandated Expenditures[2]			Actual Expenditures[3]			Unspent Budget[4]			Remarks[5]
		SDMP6	IEC	DMTG	SDMP	IEC	DMTG	SDMP	IEC	DMTG	
AAM-PHIL Natural Resources Exploration and Development Corporation Parcel 1											
2013	1	1,800,000.00	200,000.00		1,800,000.00	200,000.00		-	-		For 2013, basis is 1% DMMC
2014	2	1,800,000.00	200,000.00		1,800,000.00	200,000.00		-	-		No DMTG implemented
	3										For 2014, basis is 1.5% Operating Cost
	4										
	5										
TOTAL (5-Year SDMP)											
TOTAL (As of December 2014)		**3,600,000.00**	**400,000.00**	**-**	**3,600,000.00**	**400,000.00**	**-**	**-**	**-**	**-**	
AAM-PHIL Natural Resources Exploration and Development Corporation Parcel 2											
2013	1	1,731,603.00	346,322.00	230,881.00	1,731,603.00	346,322.00	230,881.00	-	-	-	No DMTG implemented
2014	2	2,715,899.00	543,180.00	362,120.00	1,958,277.74	352,068.50	104,080.00	757,621.26	191,111.50	258,040.00	For 2014, basis is 1.5% Operating Cost
	3										
	4										
	5										
TOTAL (5-Year SDMP)											
TOTAL (As of December 2014)		**4,447,502.00**	**889,502.00**	**593,001.00**	**3,689,880.74**	**698,390.50**	**334,961.00**	**757,621.26**	**191,111.50**	**258,040.00**	
Adnama Mining Resources Incorporated											
2014	1	8,796,802.03	1,759,360.36	1,172,906.94	8,804,558.70	1,897,048.45	1,060,145.31	(7,756.67)	(137,688.09)	112,761.63	
	2										
	3										
30,200,955.23	4										
	5										
TOTAL (5-Year SDMP)		**8,796,802.03**	**1,759,360.36**	**1,172,906.94**	**8,804,558.70**	**1,897,048.45**	**1,060,145.31**	**(7,756.67)**	**(137,688.09)**	**112,761.63**	
TOTAL (As of December 2014)		**8,796,802.03**	**1,759,360.36**	**1,172,906.94**	**8,804,558.70**	**1,897,048.45**	**1,060,145.31**	**(7,756.67)**	**(137,688.09)**	**112,761.63**	
Apex Mining Company Inc.											
2013	1	19,624,645.01	4,460,919.47	2,606,620.00	13,390,480.38	3,576,472.57	2,420,980.00	6,234,164.63	884,446.90	185,640.00	
2014	2	33,598,095.80	5,789,236.62	3,648,105.52	31,741,694.65	2,153,327.00	2,988,362.00	1,856,401.15	3,635,909.62	659,743.52	
2015	3	26,687,942.00	4,107,178.00	2,738,119.00	32,388,479.88	4,706,157.19	2,531,726.76	(5,700,537.88)	(598,979.19)	206,392.24	
2016	4	24,428,899.00	4,885,780.00	3,257,187.00	23,373,835.74	3,033,058.95	2,358,867.58	1,055,063.26	1,852,721.05	898,319.42	
2017	5	30,000,000.00	6,000,000.00	4,000,000.00				30,000,000.00	6,000,000.00	4,000,000.00	
TOTAL (5-Year SDMP)		**134,339,581.81**	**25,243,114.09**	**16,250,031.52**	**100,894,490.65**	**13,469,015.71**	**10,299,936.34**	**33,445,091.16**	**11,774,098.38**	**5,950,095.18**	
TOTAL (As of December 2014)		**53,222,740.81**	**10,250,156.09**	**6,254,725.52**	**45,132,175.03**	**5,729,799.57**	**5,409,342.00**	**8,090,565.78**	**4,520,356.52**	**845,383.52**	
Benguet Nickel Mines, Inc.											
2013	1										
2014	2	6,994,374.00	1,398,875.00	932,583.00	3,853,228.00	473,122.00	52,619.00	3,141,146.00	925,753.00	879,964.00	2014 unspent budget will be added to 2015 budget
2015	3										
2016	4										
2017	5										
TOTAL (5-Year SDMP)		**6,994,374.00**	**1,398,875.00**	**932,583.00**	**3,853,228.00**	**473,122.00**	**52,619.00**	**3,141,146.00**	**925,753.00**	**879,964.00**	
TOTAL (As of December 2014)		**6,994,374.00**	**1,398,875.00**	**932,583.00**	**3,853,228.00**	**473,122.00**	**52,619.00**	**3,141,146.00**	**925,753.00**	**879,964.00**	

Coverage Period[1]	Year	Mandated Expenditures[2]			Actual Expenditures[3]			Unspent Budget[4]			Remarks[5]
		SDMP6	IEC	DMTG	SDMP	IEC	DMTG	SDMP	IEC	DMTG	
Cagdianao Mining Corporation											
2011	1	9,375,000.00	1,875,000.00	1,250,000.00	5,274,838.00	1,545,109.00	781,374.00	4,100,162.00	329,891.00	468,626.00	Unspent budget carried over to ASDMP 2012
2012	2	10,125,000.00	2,025,000.00	1,350,000.00	14,968,290.00	2,891,744.00	1,058,153.00	-	-	760,474.00	Unspent budget carried over to ASDMP 2013
2013	3	10,875,000.00	2,175,000.00	1,450,000.00	8,170,862.00	1,719,040.00	2,018,573.00	2,704,138.00	455,960.00	191,900.00	Unspent budget carried over to ASDMP 2014
2014	4	11,625,000.00	2,325,000.00	1,550,000.00	7,958,517.00	1,266,127.00	830,000.00	6,370,621.00	1,514,833.00	911,900.00	Unspent budget carried over to ASDMP 2015
2015	5	12,375,000.00	2,475,000.00	1,650,000.00	-						
TOTAL (5-Year SDMP)		**54,375,000.00**	**10,875,000.00**	**7,250,000.00**	**36,372,507.00**	**7,422,020.00**	**4,688,100.00**	**13,174,921.00**	**2,300,684.00**	**2,332,900.00**	
TOTAL (As of December 2014)		**11,625,000.00**	**2,325,000.00**	**1,550,000.00**	**7,958,517.00**	**1,266,127.00**	**830,000.00**	**6,370,621.00**	**1,514,833.00**	**911,900.00**	
Carmen Copper Corporation											
2014	1	97,466,072.00	17,500.00	11,700.00	34,791,984.00	666,485.00		62,674,088.00	(648,985.00)	11,700.00	
2015	2	112,000,000.00	23,000.00	15,000.00							
2016	3	112,000,000.00	23,000.00	15,000.00							
2017	4	112,000,000.00	23,000.00	15,000.00							
2018	5	112,000,000.00	23,000.00	15,000.00							
TOTAL (5-Year SDMP)		**545,466,072.00**	**109,500.00**	**71,700.00**	**34,791,984.00**	**666,485.00**	**-**	**62,674,088.00**	**(648,985.00)**	**11,700.00**	
TOTAL (As of December 2014)		**97,466,072.00**	**17,500.00**	**11,700.00**	**34,791,984.00**	**666,485.00**	**-**	**62,674,088.00**	**(648,985.00)**	**11,700.00**	
Carrascal Nickel Corporation											
2013	1	13,050,000.00	2,610,000.00	1,740,000.00	22,859,538.85	3,931,196.68	2,851,839.50		-		Actual 1.5% OC is greater than projection
2014	2	13,200,000.00	2,640,000.00	1,760,000.00	20,675,912.00	3,037,869.54	2,368,179.91		621,497.60	183,390.02	Actual 1.5% OC is greater than projection;
2015	3	13,350,000.00	2,670,000.00	1,780,000.00	21,396,891.35	4,594,038.73	2,815,249.35	2,574,088.00	2,233,628.10	915,110.11	Actual 1.5% OC is greater than projection
2016	4	13,425,000.00	2,685,000.00	1,790,000.00	2,656,293.77	736,651.33	886,655.60	3,601,831.46	2,095,581.28	1,070,540.06	Actual 1.5% OC is greater than projection; Expenditures cover January-July 2016 only
2017	5	13,500,000.00	2,700,000.00	1,800,000.00	-	-	-	-	-	-	
TOTAL (5-Year SDMP)		**66,525,000.00**	**13,305,000.00**	**8,870,000.00**	**67,588,635.97**	**12,299,756.28**	**8,921,924.36**	**6,175,919.46**	**4,950,706.98**	**2,169,040.19**	
TOTAL (As of December 2014)		**13,200,000.00**	**2,640,000.00**	**1,760,000.00**	**20,675,912.00**	**3,037,869.54**	**2,368,179.91**	**-**	**621,497.60**	**183,390.02**	
Citinickel Mines and Development Corporation											
2012	1	5,831,706.00	1,166,340.00	777,560.00	6,077,801.40	1,531,239.04	-	(246,095.40)	(364,899.04)	777,560.00	Fully implemented
2013	2	14,211,517.24	2,842,303.45	1,894,868.96	14,231,808.24	3,164,975.10	-	(20,291.00)	(322,671.65)	1,894,868.96	Fully implemented
2014	3	10,507,314.60	2,101,462.93	1,400,975.28	10,612,118.11	3,270,147.63	-	(104,803.51)	(1,168,684.70)	1,400,975.28	Fully implemented
2015	4							-			
2016	5										
TOTAL (5-Year SDMP)		**30,550,537.84**	**6,110,106.38**	**4,073,404.24**	**30,921,727.75**	**7,966,361.77**	**-**	**(371,189.91)**	**(1,856,255.39)**	**4,073,404.24**	
TOTAL (As of December 2014)		**10,507,314.60**	**2,101,462.93**	**1,400,975.28**	**10,612,118.11**	**3,270,147.63**	**-**	**(104,803.51)**	**(1,168,684.70)**	**1,400,975.28**	

Coverage Period[1]	Year	Mandated Expenditures[2]			Actual Expenditures[3]			Unspent Budget[4]			Remarks[5]
		SDMP6	IEC	DMTG	SDMP	IEC	DMTG	SDMP	IEC	DMTG	
Filminera Resources Corporation											
2014	1	34,044,617.89	6,826,883.00	4,551,255.00	15,708,051.11	3,598,666.57	1,077,071.55	7,195,564.48	221,238.78	63,307.29	based on 1.5% operating cost
2015	2	63,026,933.05	10,948,415.63	8,536,797.93							based on approved 5 year SDMP projected cost
2016	3	62,585,745.75	14,493,793.19	11,453,253.50							based on approved projected cost
2017	4	95,771,323.00	19,154,265.00	12,769,510.00							based on approved projected cost
2018	5	95,771,323.00	19,154,265.00	12,769,510.00							based on approved projected cost
TOTAL (5-Year SDMP)		**351,199,942.69**	**70,577,621.82**	**50,080,326.43**	**15,708,051.11**	**3,598,666.57**	**1,077,071.55**	**7,195,564.48**	**221,238.78**	**63,307.29**	
TOTAL (As of December 2014)		**34,044,617.89**	**6,826,883.00**	**4,551,255.00**	**15,708,051.11**	**3,598,666.57**	**1,077,071.55**	**7,195,564.48**	**221,238.78**	**63,307.29**	
Greenstone Resources Corporation											
2011	1	2,128,113.20	151,794.00	-	305,852.00	151,794.00	-	1,822,261.20	-	-	
2012	2	5,750,000.00	750,000.00	500,000.00	3,466,818.00	585,820.64	366,590.00	2,283,182.00	164,179.36	133,410.00	
2013	3	6,538,912.00	750,000.00	500,000.00	3,275,606.00	347,579.00	599,300.00	3,263,306.00	402,421.00	(99,300.00)	
2014	4										
2015	5										
TOTAL (5-Year SDMP)		**14,417,025.20**	**1,651,794.00**	**1,000,000.00**	**7,048,276.00**	**1,085,193.64**	**965,890.00**	**7,368,749.20**	**566,600.36**	**34,110.00**	
TOTAL (As of December 2014)		**14,417,025.20**	**1,651,794.00**	**1,000,000.00**	**7,048,276.00**	**1,085,193.64**	**965,890.00**	**7,368,749.20**	**566,600.36**	**34,110.00**	
Hinatuan Mining Corporation											
2010	1	671,637.65	58,346.49	-	623,424.61	87,719.83	-	48,213.04	(29,373.34)	-	
2011	2	10,697,587.95	2,176,005.26	1,470,252.40	8,483,558.96	2,018,919.05	1,066,048.57	2,214,028.99	157,086.21	404,203.83	
2012	3	20,199,904.89	3,408,571.18	2,474,290.51	15,615,114.53	3,342,740.53	1,994,295.67	4,584,790.36	65,830.65	479,994.84	
2013	4	20,457,744.37	2,700,000.00	1,800,000.00	20,457,744.37	2,700,000.00	1,800,000.00	-	-	-	
2014	5	16,692,718.49	3,338,543.70	2,225,695.80	17,687,804.91	3,280,384.60	1,967,971.47	(995,086.42)	58,159.10	257,724.33	
TOTAL (5-Year SDMP)		**68,719,593.35**	**11,681,466.63**	**7,970,238.71**	**62,867,647.38**	**11,429,764.01**	**6,828,315.71**	**5,851,945.97**	**251,702.62**	**1,141,923.00**	
TOTAL (As of December 2014)		**68,719,593.35**	**11,681,466.63**	**7,970,238.71**	**62,867,647.38**	**11,429,764.01**	**6,828,315.71**	**5,851,945.97**	**251,702.62**	**1,141,923.00**	
Johson Gold Mining Corporation											
2012	1	485,798.29	97,159.66	64,773.11	834,134.52	19,378.00	30,000.00	251,663.77	77,781.65	34,773.11	
2013	2	209,726.00	157,294.00	31,459.00	324,400.00	24,950.00	17,973.47	4,312.77	15,000.00	17,973.47	
2014	3	929,238.44	15,847.44	10,568.13	928,183.00	15,000.00	25,000.00	47,977.77	5,847.69	13,538.60	
2015	4	468,657.77	19,583.75	22,695.96	116,657.77	67,652.00	23,000.00	362,500.00			
2016	5	413,398.00	10,180.00	6,786.00	107,885.50	15,600.00					
TOTAL (5-Year SDMP)		**2,506,818.50**	**300,064.85**	**136,282.20**	**2,311,260.79**	**142,580.00**	**95,973.47**	**666,454.31**	**98,629.34**	**66,285.18**	
TOTAL (As of December 2014)		**1,624,762.73**	**270,301.10**	**106,800.24**	**2,086,717.52**	**59,328.00**	**72,973.47**	**303,954.31**	**98,629.34**	**66,285.18**	
Krominco, Inc.											
2013	1	846,118.68	169,223.74	112,815.82	846,118.68	169,223.74	100,815.82	-	-	12,000.00	
2014	2	782,741.02	156,548.21	116,365.47	782,741.02	156,548.21	80,000.00	-	-	36,365.47	
	3										
	4										
	5										
TOTAL (5-Year SDMP)		**1,628,859.70**	**325,771.95**	**229,181.29**	**1,628,859.70**	**325,771.95**	**180,815.82**	**-**	**-**	**48,365.47**	
TOTAL (As of December 2014)		**1,628,859.70**	**325,771.95**	**229,181.29**	**1,628,859.70**	**325,771.95**	**180,815.82**	**-**	**-**	**48,365.47**	

Coverage Period[1]	Year	Mandated Expenditures[2]			Actual Expenditures[3]			Unspent Budget[4]			Remarks[5]
		SDMP6	IEC	DMTG	SDMP	IEC	DMTG	SDMP	IEC	DMTG	
Lepanto Consolidated Mining Company											
2012	1	16,071,008.00	3,214,201.00	2,142,801.00	11,656,546.00	1,029,839.00	940,126.00	4,549,354.24	2,184,362.00	1,202,675.00	
2013	2	21,205,520.76	2,827,402.77	4,241,104.15	17,867,536.52	3,722,226.75	3,798,588.17	7,752,446.24	1,289,538.02	1,645,190.98	
2014	3	22,868,392.29	4,573,678.46	3,049,118.97	14,454,421.13	4,979,003.77	2,683,029.62	16,166,417.40	884,212.71	2,011,280.33	
2015	4										
2016	5										
TOTAL (5-Year SDMP)		**60,144,921.05**	**10,615,282.23**	**9,433,024.12**	**43,978,503.65**	**9,731,069.52**	**7,421,743.79**	**28,468,217.88**	**4,358,112.73**	**4,859,146.31**	
TOTAL (As of December 2014)		**60,144,921.05**	**10,615,282.23**	**9,433,024.12**	**43,978,503.65**	**9,731,069.52**	**7,421,743.79**	**28,468,217.88**	**4,358,112.73**	**4,859,146.31**	
Leyte Iron Sand Corporation											
2010	1	278,000.00	25,000.00	-	446,429.00			168,429.00	(25,000.00)	-	
2011	2	298,000.00	25,000.00	-	23,880.00			(274,120.00)	(25,000.00)	-	
2012	3	308,000.00	25,000.00	-	219,996.00			(88,004.00)	(25,000.00)	-	
2013	4	318,000.00	25,000.00	10,000.00	499,152.00	57,311.00	97,047.00	181,152.00	32,311.00	87,047.00	
2014	5	318,000.00	25,000.00	75,000.00	522,407.00	19,908.00	119,851.00	204,407.00	(5,092.00)	44,851.00	
TOTAL (5-Year SDMP)		**1,520,000.00**	**125,000.00**	**85,000.00**	**1,711,864.00**	**77,219.00**	**216,898.00**	**191,864.00**	**(47,781.00)**	**131,898.00**	
TOTAL (As of December 2014)		**1,520,000.00**	**125,000.00**	**85,000.00**	**1,711,864.00**	**77,219.00**	**216,898.00**	**191,864.00**	**(47,781.00)**	**131,898.00**	
Libjo Mining Corporation											
2014	1	2,321,465.25	464,293.05	309,528.70	1,010,271.80	405,518.18	309,528.70	1,311,193.45	58,774.87	-	
	2										
	3										
	4										
	5										
TOTAL (5-Year SDMP)		**2,321,465.25**	**464,293.05**	**309,528.70**	**1,010,271.80**	**405,518.18**	**309,528.70**	**1,311,193.45**	**58,774.87**	**-**	
TOTAL (As of December 2014)		**2,321,465.25**	**464,293.05**	**309,528.70**	**1,010,271.80**	**405,518.18**	**309,528.70**	**1,311,193.45**	**58,774.87**	**-**	
LNL Archipelago Minerals Incorporated											
2012	1	5,091,959.00	961,021.00	647,020.00	4,322,068.00	798,967.00	217,442.00	(769,891.00)	(162,054.00)	(429,578.00)	
2013	2	3,600,000.00	300,000.00	100,000.00	5,009,725.00	758,813.00	246,872.00	1,409,725.00	458,813.00	146,872.00	
2014	3	2,041,200.00	170,100.00	56,700.00	1,968,586.00	859,374.00	21,176.00	(72,614.00)	689,274.00	(35,524.00)	
	4							-	-	-	
	5							-	-	-	
TOTAL (5-Year SDMP)		**10,733,159.00**	**1,431,121.00**	**803,720.00**	**11,300,379.00**	**2,417,154.00**	**485,490.00**	**567,220.00**	**986,033.00**	**(318,230.00)**	
TOTAL (As of December 2014)		**2,041,200.00**	**170,100.00**	**56,700.00**	**1,968,586.00**	**859,374.00**	**21,176.00**	**(72,614.00)**	**689,274.00**	**(35,524.00)**	
Marcventures Mining and Development											
2013	1	3,525,472.02	705,094.40	470,062.94	694,203.01	109,048.00	159,920.25	2,831,269.01	596,046.40	310,142.69	
2014	2	14,699,116.42	3,029,308.89	1,932,225.68	8,722,438.11	877,268.96	227,791.00	5,976,678.31	2,152,039.93	1,704,434.68	
	3										
	4										
	5										
TOTAL (5-Year SDMP)		**18,224,588.44**	**3,734,403.29**	**2,402,288.62**	**9,416,641.12**	**986,316.96**	**387,711.25**	**8,807,947.32**	**2,748,086.33**	**2,014,577.37**	
TOTAL (As of December 2014)		**14,699,116.42**	**3,029,308.89**	**1,932,225.68**	**8,722,438.11**	**877,268.96**	**227,791.00**	**5,976,678.31**	**2,152,039.93**	**1,704,434.68**	

Coverage Period[1]	Year	Mandated Expenditures[2]			Actual Expenditures[3]			Unspent Budget[4]			Remarks[5]
		SDMP6	IEC	DMTG	SDMP	IEC	DMTG	SDMP	IEC	DMTG	
OceanaGold Inc.											
2013	1	48,375,000.00	6,207,333.33	3,860,000.00	23,728,497.65	5,521,940.74	6,406,943.86	24,646,502.35	685,392.59	(2,546,943.86)	
2014	2	28,218,750.00	9,077,333.33	5,960,000.00	66,163,323.66	10,443,266.00	2,941,802.27	(37,944,573.66)	(1,365,932.67)	3,018,197.73	
2015	3	28,218,750.00	5,877,333.33	4,060,000.00							
2016	4	28,218,750.00	5,544,000.00	4,360,000.00							
2017	5	28,218,750.00	5,544,000.00	3,260,000.00							
TOTAL (5-Year SDMP)		**161,250,000.00**	**32,250,000.00**	**21,500,000.00**	**89,891,821.31**	**15,965,206.74**	**9,348,746.13**	**(13,298,071.31)**	**(680,540.07)**	**471,253.87**	
TOTAL (As of December 2014)		**28,218,750.00**	**9,077,333.33**	**5,960,000.00**	**66,163,323.66**	**10,443,266.00**	**2,941,802.27**	**(37,944,573.66)**	**(1,365,932.67)**	**3,018,197.73**	
Ore Asia Mining and Development Corporation											
	1										Suspended indefinitely from 2013
	2										
	3										
	4										
	5										
TOTAL (5-Year SDMP)		-	-	-	-	-	-	-	-	-	
TOTAL (As of December 2014)		-	-	-	-	-	-	-	-	-	
Pacific Nickel Phils., Inc.											
2013	1	6,197,100.00	1,239,420.00	826,280.00	884,140.00	176,933.00	87,732.60	5,312,960.00	1,062,487.00	738,547.40	
2014	2	6,374,700.00	1,274,940.00	849,960.00	1,866,073.63	279,180.00	115,557.19	4,508,626.37	995,760.00	734,402.81	
2015	3	6,396,225.00	1,279,245.00	852,830.00	4,286,912.76	1,527,362.41	345,571.80	2,109,312.24	(248,117.41)	507,258.20	
2016	4	6,357,075.00	1,271,415.00	847,610.00	-	-	-				
2017	5	6,327,000.00	1,265,400.00	843,600.00	-	-	-				
TOTAL (5-Year SDMP)		**31,652,100.00**	**6,330,420.00**	**4,220,280.00**	**7,037,126.39**	**1,983,475.41**	**548,861.59**	**11,930,898.61**	**1,810,129.59**	**1,980,208.41**	
TOTAL (As of December 2014)		**12,571,800.00**	**2,514,360.00**	**1,676,240.00**	**2,750,213.63**	**456,113.00**	**203,289.79**	**9,821,586.37**	**2,058,247.00**	**1,472,950.21**	
Philex Mining Corporation											
2013	1	47,202,231.00	9,868,337.00	6,578,891.00	46,130,964.00	6,122,582.00	5,956,586.00	6,760,807.00	1,132,997.00	361,000.00	
2014	2	81,733,043.00	15,222,800.00	10,148,533.00	60,041,540.00	9,024,578.00	5,451,296.00	10,433,147.00	4,878,752.00	983,305.00	
2015	3	89,000,229.00	18,412,204.00	12,274,803.00	-						
2016	4	89,881,763.00	16,306,700.00	10,871,100.00	-						
2017	5	90,713,281.00	-		-						
TOTAL (5-Year SDMP)		**398,530,547.00**	**59,810,041.00**	**39,873,327.00**	**106,172,504.00**	**15,147,160.00**	**11,407,882.00**	**17,193,954.00**	**6,011,749.00**	**1,344,305.00**	
TOTAL (As of December 2014)		**128,935,274.00**	**25,091,137.00**	**16,727,424.00**	**106,172,504.00**	**15,147,160.00**	**11,407,882.00**	**17,193,954.00**	**6,011,749.00**	**1,344,305.00**	
Philippine Mining Development Corporation											
	1										
	2										
	3										
	4										
	5										
TOTAL (5-Year SDMP)		-	-	-	-	-	-	-	-	-	
TOTAL (As of December 2014)		-	-	-	-	-	-	-	-	-	

Coverage Period[1]	Year	Mandated Expenditures[2]			Actual Expenditures[3]			Unspent Budget[4]			Remarks[5]
		SDMP6	IEC	DMTG	SDMP	IEC	DMTG	SDMP	IEC	DMTG	
Philsaga Mining Corporation											
	1										
	2										
	3										
	4										
	5										
TOTAL (5-Year SDMP)		-	-	-	-	-	-	-	-	-	
TOTAL (As of December 2014)		-	-	-	-	-	-	-	-	-	
Platinum Group Metals Corporation											
Not applicable	1										
	2										
	3										
	4										
	5										
TOTAL (5-Year SDMP)		-	-	-	-	-	-	-	-	-	
TOTAL (As of December 2014)		-	-	-	-	-	-	-	-	-	
Rio Tuba Nickel Mining Corporation											
2014	1	31,566,732.00	6,313,346.40	4,208,897.60	18,865,254.00	4,450,164.24	753,197.45	12,701,478.00	1,863,182.16	3,455,700.15	
2015	2	36,319,537.32	6,087,472.80	2,583,524.80				36,319,537.32	6,087,472.80	2,583,524.80	
2016	3	23,470,601.97	4,553,625.60	3,396,211.20				23,470,601.97	4,553,625.60	3,396,211.20	
2017	4	19,369,640.72	4,432,665.60	3,396,211.20				19,369,640.72	4,432,665.60	3,396,211.20	
2018	5	18,097,984.63	4,087,065.60	3,396,211.20				18,097,984.63	4,087,065.60	3,396,211.20	
TOTAL (5-Year SDMP)		**128,824,496.64**	**25,474,176.00**	**16,981,056.00**	**18,865,254.00**	**4,450,164.24**	**753,197.45**	**109,959,242.64**	**21,024,011.76**	**16,227,858.55**	
TOTAL (As of December 2014)		**31,566,732.00**	**6,313,346.40**	**4,208,897.60**	**18,865,254.00**	**4,450,164.24**	**753,197.45**	**12,701,478.00**	**1,863,182.16**	**3,455,700.15**	
Shuley Mine Incorporated (Contractor: Pacific Nickel Philippines, Inc.)											
Not applicable. Shuley Mine has ended its operations in 2014 and turned over to PNPI	1										
	2										
	3										
	4										
	5										
TOTAL (5-Year SDMP)		-	-	-	-	-	-	-	-	-	
TOTAL (As of December 2014)		-	-	-	-	-	-	-	-	-	

Coverage Period[1]	Year	Mandated Expenditures[2]			Actual Expenditures[3]			Unspent Budget[4]			Remarks[5]
		SDMP6	IEC	DMTG	SDMP	IEC	DMTG	SDMP	IEC	DMTG	
Sinosteel Phils. H. Y. Mining Corporation											
2012	1	139,500.00	15,500.00	-	139,500.00	25,775.50	-	-	10,275.50	-	
2013	2	975,000.00	195,000.00	130,000.00	975,000.00	153,034.00	80,000.00	-	(41,966.00)	(50,000.00)	Unspent budget forwarded to 2014 implementation
2014	3	990,000.00	239,666.00	182,000.00	990,000.00	194,000.00	-	-	(45,666.00)	(182,000.00)	Unspent budget forwarded to 2015 implementation
2015	4										
2016	5										
TOTAL (5-Year SDMP)		**2,104,500.00**	**450,166.00**	**312,000.00**	**2,104,500.00**	**372,809.50**	**80,000.00**	**-**	**(77,356.50)**	**(232,000.00)**	
TOTAL (As of December 2014)		**2,104,500.00**	**450,166.00**	**312,000.00**	**2,104,500.00**	**372,809.50**	**80,000.00**	**-**	**(77,356.50)**	**(232,000.00)**	
SR Metals, Incorporated											
2013	1	5,223,121.32	1,011,520.00	600,000.00	5,351,839.98	1,011,520.00	600,001.10	(128,718.66)	-	(1.10)	
2014	2	13,349,619.65	2,372,476.50	1,581,651.02	11,862,382.65	3,859,713.50	1,581,651.02	1,487,237.00	(1,487,237.00)	-	
	3										
	4										
	5										
TOTAL (5-Year SDMP)		**18,572,740.97**	**3,383,996.50**	**2,181,651.02**	**17,214,222.63**	**4,871,233.50**	**2,181,652.12**	**1,358,518.34**	**(1,487,237.00)**	**(1.10)**	
TOTAL (As of December 2014)		**18,572,740.97**	**3,383,996.50**	**2,181,651.02**	**17,214,222.63**	**4,871,233.50**	**2,181,652.12**	**1,358,518.34**	**(1,487,237.00)**	**(1.10)**	
Taganito Mining Corporation											
2011	1	9,914,725.82	1,982,945.16	1,321,963.44	9,008,847.27	1,664,597.06	1,152,363.21	905,878.55	318,348.10	169,600.23	For SDMP, Entrepreneurial development was on-going to some of the people's organizations; For IEC, lesser IEC activities were implemented. For MTGR, 50% remaining payment of the SIA third party.
2012	2	14,011,319.46	2,802,263.89	1,868,175.93	14,495,768.75	2,865,036.84	1,533,007.36	(484,449.29)	(62,772.95)	335,168.57	For SDMP, on-going skills training and entrepreneurial development. For MTGR, on-going support to full academic scholars and geohazard information activities.

Coverage Period[1]	Year	Mandated Expenditures[2]			Actual Expenditures[3]			Unspent Budget[4]			Remarks[5]
		SDMP6	IEC	DMTG	SDMP	IEC	DMTG	SDMP	IEC	DMTG	
	2013	3	21,551,274.52	4,310,254.90	2,873,503.27	10,314,774.03	2,176,694.85	2,304,731.47	11,236,500.49	2,133,560.05	568,771.80	For SDMP, college financial assistance budget was up to March of 2014; contract of service of support manpower started in the middle of the year with one manpower service was subjected for replacement; on-going activities for livelihood and completion the Catholic Church in Capandan. For IEC, lesser IEC activities were implemented due to ICE officer vacancy. For MTGR, on-going support to full academic scholars.
	2014	4	25,222,943.94	5,044,588.79	3,363,059.19	24,771,114.27	5,172,902.73	2,411,910.50	451,829.67	(128,313.94)	951,148.69	For SDMP, college financial assistance budget was up to March of the following year; contract of services to community manpower started in the middle of the year, that's why carry-over budget was observed; entrepreneurial development for People's Organization was subject for continuous activities; Public utilities and services were under conditional implementation due to government requirements; For IEC, Community and Comrel Capability trainings were subject for carry-over due to identification of appropriate training needs.
		5										

Coverage Period[1]	Year	Mandated Expenditures[2]			Actual Expenditures[3]			Unspent Budget[4]			Remarks[5]
		SDMP6	IEC	DMTG	SDMP	IEC	DMTG	SDMP	IEC	DMTG	
TOTAL (5-Year SDMP)		**70,700,263.74**	**14,140,052.74**	**9,426,701.83**	**58,590,504.32**	**11,879,231.48**	**7,402,012.54**	**12,109,759.42**	**2,260,821.26**	**2,024,689.29**	
TOTAL (As of December 2014)		**70,700,263.74**	**14,140,052.74**	**9,426,701.83**	**58,590,504.32**	**11,879,231.48**	**7,402,012.54**	**12,109,759.42**	**2,260,821.26**	**2,024,689.29**	
TVI Resources Development Philippines, Inc.											
2009	1	6,591,706.20	732,411.80		6,799,855.72	663,973.51					
2010	2	7,625,670.00	925,000.00		10,706,980.09	792,295.68					
2011	3	21,984,445.00	3,879,607.00		25,856,438.91	1,712,383.49			2,167,223.51		
2012	4	20,497,931.25	6,266,809.76	2,733,057.50	40,677,777.29	7,295,902.41	140,119.60			2,592,937.90	
2013	5	27,420,189.00	5,484,037.80	6,248,963.10	42,787,378.55	2,778,150.69	434,333.29		2,705,887.11	5,814,629.81	
2014-2015		5,942,015.57	2,705,887.11	5,814,629.81	5,616,616.27	492,067.32	1,380,407.56	325,399.30	2,213,819.79	4,434,222.15	
TOTAL (5-Year SDMP)		**84,119,941.45**	**17,287,866.36**	**8,982,020.60**	**126,828,430.56**	**13,734,773.10**	**574,452.89**				
TOTAL (As of December 2014)		**90,061,957.02**	**19,993,753.47**	**14,796,650.41**	**132,445,046.83**	**13,734,773.10**	**1,954,860.45**	**325,399.30**	**2,213,819.79**	**4,434,222.15**	

Annex X **Coal Operating Contract Coordinates**

Service Contract No.	Date Awarded	Location	Coordinates			Area Coverage (in has.)
			Corner	Latitude	Longitude	
5	11 July 1977	Semirara Island, Antique	1	12° 08' 00" N	121° 21' 00" E	5,500
			2	12° 08' 00" N	121° 24' 00" E	
			3	12° 06' 00" N	121° 24' 00" E	
			4	12° 06' 00" N	121° 25 30" E	
			5	12° 00' 00" N	121° 25 30" E	
			6	12° 06' 00" N	121° 24' 00" E	
			7	11° 58' 00" N	121° 24' 00" E	
9	14 March 1978	Dalaguete and Argao, Cebu	1	9° 54' 00" N	123° 25' 30" E	2,770
			2	9° 51' 27" N	123° 25' 30" E	
			3	9° 51' 27" N	123° 27' 00" E	
			4	9° 52' 00" N	123° 27' 00" E	
			5	9° 52' 00" N	123° 30' 00" E	
			6	9° 52' 15" N	123° 30' 00" E	
			7	9° 54' 15" N	123° 28' 37" E	
13	27 June 1978	Dalaguete, Cebu	1	9° 50' 59" N	123° 25' 40" E	932
			2	9° 50' 59" N	123° 27' 09.5" E	
			3	9° 49' 30" N	123° 27' 56.8" E	
			4	9° 48' 00" N	123° 27' 40" E	
41	4 August 1980	Malangas, Zamboanga Sibugay	1	7° 42' 00" N	122° 57' 00" E	6,000
			2	7° 42' 00" N	122° 58' 30" E	
			3	7° 42' 00" N	123° 01' 30" E	
			4	7° 40' 00" N	123° 01' 30" E	
			5	7° 38' 00" N	123° 00' 00" E	
			6	7° 38' 00" N	122° 57' 00" E	
			7	7° 42' 00" N	122° 55' 30" E	
			8	7° 40' 00" N	122° 55' 30" E	
77	6 March 1987	Payao, Zamboanga Sibugay	1	7° 36' 00" N	123° 52' 30" E	1,000
			2	7° 36' 00" N	123° 53' 00" E	
			3	7° 34' 00" N	123° 53' 00" E	
			4	7° 34' 00" N	123° 52' 30" E	
125	29 May 2001	Batan Is., Rapu-rapu, Albay	1	13° 15' 29.5" N	124° 02' 10" E	400.75
			2	13° 16' 26.5" N	124° 02' 42" E	
			3	13° 15' 57" N	124° 03' 39.5" E	
			4	13° 14' 59" N	124° 02' 13.1" E	

Service Contract No.	Date Awarded	Location	Coordinates			Area Coverage (in has.)
			Corner	Latitude	Longitude	
127	5 May 2003	Bislig City, Surigao del Sur	1	8° 04' 04" N	126° 15' 00" E	2,000
			2	8° 06' 04" N	126° 15' 00" E	
			3	8° 06' 04" N	126° 18' 00" E	
			4	8° 04' 04" N	126° 18' 00" E	
128	2 September 2003	Batan Is., Rapu-rapu, Albay	1	13° 14' 00" N	124° 00' 00" E	1,542
			2	13° 18' 00" N	124° 00' 00" E	
			3	13° 18' 00" N	124° 01' 30" E	
			4	13° 14' 00" N	124° 01' 30" E	
129	4 February 2005	Batan Is., Rapu-rapu, Albay	1	13° 14' 00" N	124° 03' 00" E	547
			2	13° 16' 00" N	124° 04' 30" E	
131	23 February 2005	Dalaguete, Cebu	1	9° 52' 00" N	123° 27' 00" E	1,075
			2	9° 52' 00" N	123° 29' 11" E	
			3	9° 51' 32" N	123° 28' 50" E	
			4	9° 50' 05" N	123° 28' 30" E	
			5	9° 50' 07" N	123° 28' 03" E	
			6	9° 50' 11" N	123° 28' 01" E	
			7	9° 50' 10" N	123° 27' 58" E	
			8	9° 50' 07" N	123° 27' 59" E	
			9	9° 50' 11" N	123° 26' 58" E	
			10	9° 51' 00" N	123° 27' 12" E	
			11	9° 51' 00" N	123° 27' 00" E	
132	23 February 2005	Balamban, Cebu	1	10° 30' 00" N	123° 48' 00" E	2,000
			2	10° 32' 00" N	123° 51' 00" E	
135	26 May 2005	Danao City, Cebu	1	10° 34' 00" N	123° 55' 30" E	2,054
			2	10° 34' 00" N	123° 56' 00" E	
			3	10° 33' 54" N	123° 56' 33" E	
			4	10° 34' 00" N	123° 56' 41" E	
			5	10° 33' 56" N	123° 57' 20" E	
			6	10° 33' 56" N	123° 57' 19" E	
			7	10° 33' 54" N	123° 57' 19" E	
			8	10° 33' 54" N	123° 57' 18" E	
			9	10° 33' 51" N	123° 57' 19" E	
			10	10° 33' 50" N	123° 57' 20" E	
			11	10° 33' 47" N	123° 57' 22" E	
			12	10° 33' 40" N	123° 57' 23" E	
			13	10° 33' 34" N	123° 57' 11" E	
			14	10° 33' 38" N	123° 57' 05" E	
			15	10° 33' 42" N	123° 56' 59" E	

Service Contract No.	Date Awarded	Location	Coordinates			Area Coverage (in has.)
			Corner	Latitude	Longitude	
135	26 May 2005	Danao City, Cebu	16	10° 33' 43" N	123° 56' 59" E	2,054
			17	10° 33' 40" N	123° 56' 52" E	
			18	10° 33' 43" N	123° 56' 52" E	
			19	10° 33' 47" N	123° 56' 51" E	
			20	10° 33' 50" N	123° 56' 50" E	
			21	10° 33' 50" N	123° 56' 49" E	
			22	10° 33' 45" N	123° 56' 43" E	
			23	10° 33' 28" N	123° 56' 02" E	
			24	10° 33' 32" N	123° 56' 12" E	
			25	10° 33' 41" N	123° 56' 29" E	
			26	10° 33' 54" N	123° 56' 27" E	
			27	10° 33' 56" N	123° 56' 39" E	
			28	10° 34' 00" N	123° 56' 39" E	
			29	10° 34' 00" N	124° 00' 00" E	
			30	10° 30' 00" N	124° 00' 00" E	
			31	10° 30' 00" N	123° 55' 30" E	
149	28 August 2008	Danao City, Cebu	1	10° 36' 00" N	123° 55' 30" E	
			2	10° 36' 00" N	123° 58' 30" E	
			3	10° 34' 00" N	123° 58' 30" E	
			4	10° 34' 00" N	123° 57' 39" E	
			5	10° 33' 56" N	123° 57' 39" E	
			6	10° 33' 54" N	123° 57' 27" E	
			7	10° 33' 41" N	123° 57' 29" E	
			8	10° 33' 32" N	123° 57' 12" E	
			9	10° 33' 28" N	123° 57' 02" E	
			10	10° 33' 45" N	123° 57' 43" E	
			11	10° 33' 50" N	123° 57' 49" E	
			12	10° 33' 50" N	123° 56' 50" E	
			13	10° 33' 47" N	123° 56' 51" E	
			14	10° 33' 43" N	123° 56' 52" E	
			15	10° 33' 40" N	123° 56' 52" E	
			16	10° 33' 43" N	123° 56' 59" E	
			17	10° 33' 42" N	123° 56' 59" E	
			18	10° 33' 38" N	123° 57' 05" E	
			19	10° 33' 34" N	123° 57' 11" E	
			20	10° 33' 40" N	123° 57' 23" E	
			21	10° 33' 47" N	123° 57' 22" E	
			22	10° 33' 50" N	123° 57' 20" E	
			23	10° 33' 51" N	123° 57' 19" E	
			24	10° 33' 54" N	123° 57' 18" E	
			25	10° 33' 54" N	123° 57' 19" E	
			26	10° 33' 56" N	123° 57' 19" E	
			27	10° 33' 56" N	123° 57' 20" E	
			28	10° 34' 00" N	123° 57' 41" E	

Service Contract No.	Date Awarded	Location	Coordinates			Area Coverage (in has.)
			Corner	Latitude	Longitude	
149	28 August 2008	Danao City, Cebu	29	10° 33' 54" N	123° 56' 33" E	
			30	10° 34' 00" N	123° 56' 00" E	
			31	10° 34' 00" N	123° 55' 30" E	
173	14 December 2011	Asturias, Carmen and Danao City, Cebu	1	10° 36' 00" N	123° 52' 30" E	4,000
			2	10° 36' 00" N	123° 55' 30" E	
			3	10° 32' 00" N	123° 55' 30" E	
			4	10° 32' 00" N	123° 52' 30" E	

Annex Y **List of Large-scale Non-metallic companies in the Philippines**

	Name of Company	Location	Area (in hectares)	Commodity	Term	Stage
1	Abra Mining and Industrial Corp.	Bucay, Abra	672.00	Tuffaceous limestone, shale and silica sand	1999-2024	Commercial operation; DMPF[1] for limestone, magnetite, and gold
2	A. Dynasty Multipurpose Cooperative	San Miguel and Guipos, Zamboanga del Sur	2,025.00	Marble	1997-2022	Exploration
3	Alcorn Gold Resources (formerly Alcorn Petrol)	Merida and Isabel, Leyte	02,288.	Limestone	1997-2022	Exploration
4	Alumina Mining Philippines, Inc.	Jabonga and Santiago, Agusan del Norte	253.	Bauxite	2002-2027	Exploration
5	Anamel Builder Corp.	Gapan, Nueva Ecija	64.	Sand and gravel	1996-2021	Development/ commercial operation
6	APC Group, Inc.	Ginatilan and Malabuyoc, Cebu	549.00	Limestone	1997-2022	Exploration
7	APC Group, Inc.	Ginatilan and Malabuyoc, Cebu	503.	Limestone	1997-2022	Exploration
8	Apo Land and Quarry Corp. (assigned from Apo Cement)	Naga, Cebu	192.00	Limestone	1993-2018	Commercial operation
9	Apo Land and Quarry Corp.	Naga, Cebu	84.00	Graywacke and pozzolan	1997-2022	Commercial operation
10	Apo Land and Quarry Group Corp.	Naga City, Cebu	130.	Limestone and other associated mineral deposits	2009-2034	Exploration
11	Apo Land and Quarry Group Corp.	Naga City, Cebu	84.	Limestone and other associated mineral deposits	2009-2034	Exploration
12	Apo Land and Quarry Corp.	Naga and San Fernando, Cebu	171.	Limestone and other associated mineral deposits	2010-2035	Exploration
13	Apo Land and Quarry Corporation	Carcar, Cebu	421.	Limestone, silica, and other associated minerals	2010-2035	Not yet released/ registered; contract not yet signed by proponent

[1] Declaration of Mining Project Feasibility

	Name of Company	Location	Area (in hectares)	Commodity	Term	Stage
14	Apo Land and Quarry Corporation	Carcar, Cebu	505.	Limestone, silica, and other associated minerals	2010-2035	Not yet released; contract not yet signed by proponent
15	Apo Land and Quarry Corporation	Naga, Cebu	140.	Graywacke, sandstone, bentonite, silica, and "other associated mineral deposits	2010-2035	Not yet released; contract not yet signed by proponent
16	Asensio Pinzon Aggregates Corp.	Rodriguez, Rizal	131.	Aggregates and basalt	1997-2022	Commercial operation
17	Asturias Chemical Industries, Inc.	Calatagan, Batangas	2,336.80	Limestone, shale, tuff, aggregates	1997-2022	Exploration
18	Atty. Romulo B. Reyes	Ternate, Cavite	86.	Basalt and andesite	1996-2021	Cancelled, with motion for reconsideration
19	Bauxite Resources, Inc.	Matuginao, Gandara, San Jose de Buan, and San Jorge, Samar (within Samar Bauxite Mineral Reservation)	05,519.	Bauxite	2002-2027	Exploration
20	Bohol Limestone Corp.	Garcia Hernandez, Bohol	640.00	Limestone	2000-2025	Commercial operation
21	Canaan Agriclutural Development Corp.	Villaba and Palompon, Leyte	904.00	Limestone	2000-2025	Exploration
22	Central Palawan Mining and Industrial Corp.	Quezon, Palawan	4,896.10	Limestone	2001-2026	Exploration
23	Citadel Mining Corp.	Danao City, Cebu	336.	Graywacke	2000-2025	Exploration
24	Citinickel Mining and Industrial Corp.	Petal and Dasol, Pangasinan	03,398.	Limestone	1999-2024	Exploration
25	Concrete Aggregates Corp.	Angono, Rizal	192.00	Basalt and rock aggregates	1995-2020	Commercial Operation
26	Concrete Aggregates Corp.	Angono, Rizal	20.	Aggregates and basalt	1996-2021	Commercial operation; DMPF for Basalt, approved 2009
27	Continental Cement Corp.	Norzagaray and San Jose Del Monte, Bulacan	362.	Limestone	1996-2021	Commercial operation
28	Daprosa Perez	Villaba, Leyte	271.	Limestone	1998-2023	Exploration
29	Diamante Cement and Mining Corp.	Mariveles, Bataan	127.	Basalt and andesite	2002-2027	Exploration
30	Dolomite Mining Corp.	Alcoy and Dalaguete, Cebu	525.	Dolomite and other associated mineral deposits	2005-2030	Commercial operation

	Name of Company	Location	Area (in hectares)	Commodity	Term	Stage
31	Dorilag Cement Corp.	Jordan, Buenavista, Guimaras	1,794.60	Limestone	1993-2018	Exploration
32	Eagle Cement Corp. (assigned from Rock and Ore Industries)	San Ildefonso, Bulacan	169.	Limestone and shale	2002-2027	Commercial operation; DMPF approved in 2010
33	Eagle Cement Corp.	Dona Remedios and San Ildefonso, Bulacan	82.60	Limestone and other associated mineral deposits	2007-2032	Exploration
34	East Environ Corp.	Baao, Camarines Sur"	62.	"Perlite and other associated mineral deposits"	2010-2035	Exploration
35	EMACO, Inc.	Lintangan, Sibuco, Zamboanga del Norte	3,807.00	Bentonite clay	1995-2020	For registration
36	Epetacio Du. Beltran	Magsaysay, Misamis Oriental	482.	Bentonite, silica, limestone and other associated mineral deposits	2007-2032	Exploration
37	Far East Cement Corp.	Buruanga, Aklan and Libertad, Antique	01,459.	Limestone and other associated mineral deposits	2010-2035	Exploration
38	Glicerio Pescador Jr.	Kumalarang, Zamboanga del Sur	243.00	Marble, other dimension stone materials	1997-2022	Exploration
39	GML Corp.	Bani and Agno, Pangasinan	01,061.	Limestone and shale	1998-2023	Exploration
40	Golden Ore, Inc.	Antipolo City, Rizal	121.00	(Gold, precious base metals) rock aggregate materials	1998-2023	Exploration
41	Gozon Development Corp.	Antipolo City, Rizal	158.	Rock aggregates	2009-2034	Commercial
42	Gulf Estate Mining Corp.	Alaminos and Sual, Pangasinan	01,462.	Limestone	2000-2025	Exploration
43	Hardrock Aggregates, Inc.	Antipolo City, Rizal	45.00	Basalt and andesite	2004-2029	Commercial operation
44	Heirs of Elias E. Olegario	Mangatarem, Pangasinan	762.	Zeoloite, bentonite, and other associated mineral deposits	2004-2020	Exploration and commercial operation
45	Heirs of Fernando P. Dancel	Burgos, Ilocos Norte	106.	Feldspar and other associated minerals	2005-2030	Exploration

	Name of Company	Location	Area (in hectares)	Commodity	Term	Stage
46	Holcim Philippines, Inc. (formerly Union Cement)	Agno, Pangasinan	405.00	Silica	1995-2020	Commercial operation
47	Holcim Philippines, Inc. (formerly Union Cement)	Bunawan District, Davao City	657.	Limestone	1997-2022	Commercial operation
48	Holcim Philippines, Inc. (formerly Union Cement)	Bunawan District, Davao City	148.	Shale	1997-2022	Commercial operation
49	Holcim Philippines Manufacturing Corp.(formerly Alsons Cement Corp.)	Lugait, Misamis Oriental	130.	Limestone	1996-2021	Commercial operation
50	Holcim Philippines, Inc. (formerly Union Cement)	Luna, La Union	217.00	Limestone	1995-2020	Commercial operation
51	Holcim Philippines, Inc. (formerly Union Cement)	Iligan City and Lugait, Misamis Oriental	398.	Limestone	1996-2021	Commercial operation
52	Holcim Philippines, Inc. (formerly Union Cement)	Mati, Davao Oriental	166.	Silica	1997-2022	Commercial operation
53	Holcim Philippines (formerly Union Cement)	Norzagaray, Bulacan	554.	Limestone and shale	1994-2019	Commercial operation
54	Holcim Philippines (formerly Union Cement) and Doric Marble, Inc.	Dona Remedios Trinidad, Norzagaray	343.	Limestone and shale	1999-2024	Commercial operation
55	Holcim Philippines, Inc. (assignment from Solid North Mineral Corp.)	Davao City and Bunawan and Lasang, Davao del Norte	05,247.	Limestone and shale	2002-2027	Exploration
56	Holcim Philippines, Inc. (partially assigned to Teresa Marble Corp. in 2014)[2]	Norzagaray and Dona Remedios Trinidad, Bulacan	01,167. (less 238.55)		2009-2034	Exploration
57	Holcim Philippines, Inc.	Davao City	642.	Limestone and other associated mineral deposits	2008-2033	Exploration; with pending application for DPMF
58	Holcim Philippines, Inc.	Balaoan, La Union	246.	Limestone and other associated mineral deposits	2007-2032	Exploration

[2] Based on copies of the MPSA and Deed of Assignment obtained from MGB Central Office

	Name of Company	Location	Area (in hectares)	Commodity	Term	Stage
59	Holcim Philippines, Inc.	Bacnotan and Balaoan, La Union	259.	Limestone and other associated mineral deposits	2007-2032	Exploration
60	Holcim Philippines, Inc.	Mati, Davao Oriental	255.	Silica and other associated mineral deposits	2009-2034	Exploration
61	Holcim Philippines, Inc.	Agno, Pangasinan	328.90	Silica and other associated mineral deposits	2009-2034	Exploration
62	Holcim Philippines Manufacturing Corp.	Iligan City and Lugait, Misamis Oriental	433.	Limestone, shale, and other associated mineral deposits	2009-2034	Exploration
63	Ibalong Resources and Development Corp.	Camalig and Guinobatan, Albay	01,062.	Limestone	1999-2024	Commercial operation
64	Ibalong Resources and Development Corp.	Sibonga, Cebu	607.50	Limestone, clay, other cement materials	1999-2024	Exploration
65	I.C. Bertumen and Company, Inc.	Banate, Iloilo	420.	Basalt and other associated mineral deposits	2007-2032	Exploration
66	Iligan Cement Corp.	Kiwalan and Iligan City, Lanao del Norte	519.	Limestone and shale	1998-2023	Commercial operation
67	Industries Development Corp.	Dinalongan and Casiguran, Aurora	01,991.	Dimensin stone	1996-2021	Exploration
68	Island Quarry and Aggregates, Corp.[3]	Antipolo City, Rizal	71.	Basalt and diorite	1998-2023	Exploration and commercial operation
69	JLR Construction and Aggregates, Inc.	Naga and Minglanilla, Cebu	336.00	Basalt and stone	2004-2029	Exploration and commercial operation
70	Jorge P. Tan Jr.	Isabel, Leyte	80.00	Rock phosphate, dolomite, and other associated mineral deposits	2010-2035	Exploration
71	Jose R. Soberano	Pinamungahan, Cebu	324.00	Silica sand	1998-2023	Exploration
72	Kimhee Realty Corp.	Consolacion, Cebu	168.	Limestone	2004-2029	Exploration
73	Kimhee Realty Corp.	Daangbantayan, Cebu	02,014.	Rock phosphate and other associated mineral deposits	2007-2032	Exploration
74	Lafarge Republic (from Republic Cement)	Taysan, Batangas	321.	Limestone and shale	1995-2020	Commercial operation

[3] Id. This is marked as being operated by Solid Cement Corp. as a source of low-grade silica.

	Name of Company	Location	Area (in hectares)	Commodity	Term	Stage
75	Lafarge Republic (from Republic Cement)	Norzagaray, Bulacan	559.00	Limestone	1994-2019	Commercial operation
76	Lafarge Republic, Inc. (from Republic Cement)	Teresa, Rizal	155.	Limestone and shale	1999-2024	Commercial operation
77	Lafarge Republic, Inc. (from Republic Cement)	Carmen, Cebu	2,551.00	Graywacke, standstone, limestone, and silica	1999-2024	Development
78	Lafarge Republic (from Republic Cement)	Asturias, Cebu	02,384.	Limestone	1996-2021	Exploration
79	Lafarge Republic, Inc. (from Republic Cement)	Teresa, Morong, Rizal	36.	Limestone	2000-2025	Exploration
80	Landtech Mining Resources, Inc.	Calatagan, Batangas	304.	Limestone, shale and tuff	2004-2029	Exploration
81	Lazi Bay Resources Development	Lazi and Maria, Siquijor	392.80	Limestone	1995-2020	Commercial operation
82	Linfair Development Corp.	Pagbilao, Quezon	35.00	Marble	"1996-2021"	"Exploration; reinstated per order of DENR Secretary, 2010"
83	Long Fong Corp.	"Gonzaga and Sta. Teresita, Cagayan"	2,835.00	Limestone	"1998-2023"	Exploration; reinstated 2007
84	"Magnetic Construction and Development Corp."	"Penaranda, Nueva Ecija"	64.	"Sand and gravel"	"1996-2021"	Development
85	"Marbleland Mining and Development Corp."	"General Tinio, Nueva Ecija"	29.	Marbleized limestone	"2002-2027"	Exploration
86	Marble Mining Exploration	Batac, Espiritu,	01,285.	Limestone	1997-	Commercial
	Corp.	New Era, and Pinili, Ilocos Norte			2022	operation
87	Maria Cristina Chemical	Kiwalan and Iligan	27.	Limestone	1998-	Commercial
	Industries (MCCI) Corp.	City, Lanao del			2023	operation
		Norte				
88	Maria Cruz del Gallego	Del Gallego,	332.	Ball clay	2000-	Exploration
		Camarines Sur			2025	
89	Mariveles Aggregates and	Mariveles, Bataan	243.	Aggregate and	1997-	Exploration
	Base Development Corp.			basalt	2022	
90	Mindanao Portland Cement	Iligan City, Lanao	323.	Limestone and	1995-	Commercial

	Name of Company	Location	Area (in hectares)	Commodity	Term	Stage
	Corp.	del Norte		shale	2020	operation
91	Monark Constructors Corp.	Villaba, Leyte	923.	Rock Asphalt	2002-2027	Exploration
92	Montalban Millex Aggregates Corp.	Rodriguez, Rizal	176.	Basalt, andesite, and other associated mineral deposits	2007-2932	Exploration; with pending application for DMPF
93	Napoleon R. Navato	Bugallon, Pangasinan	822.90	Silica and other associated mineral deposits	2010-2035	Exploration
94	Northern Cement Corp.	Sison, Pangasinan	630.50	Limestone and shale	1998-2023	Commercial operation
95	Oregon Mining and Development Corp.	San Miguel, San Nicolas, and Tayug, Pangasinan	02,138.	Rock aggregates	2000-2025	Exploration
96	Orient Aggregates and Structural Concept Developers, Inc.	Mariveles, Bataan	51.	Basalt, andesite, and other associated minerals	2007-2032	Exploration
97	Oriental Hyundai Quarry and Development Corp.	Bungdunan and Bal-an, Negros Oriental	770.	Limestone and shale	1994-2019	Cancelled, 2005, with motion for reconsideration
98	Orophil Stonecraft, Inc.	Baao, Camarines Sur	141.	Perlite, bentonite, and other associated mineral deposits	2008-2033	Commercial operation; DMPF for Perlite approved, 2010
99	Pacific Cement Co., Inc.	Quezon and Mapaura, Surigao City	669.	Limestone	1997-2022	Commercial operation
100	Pacific Cement Co., Inc.	Trinidad, Surigao City	427.	Silica	1997-2022	Commercial operation
101	Palawan Star Mining Ventures, Inc.	Quezon, Palawan	05,234.	Limestone	2001-2026	Exploration
102	Panapino Mining Inc.	Batag Island, Northern Samar	2,389.50	Bauxite	1997-2022	For registration
103	Peblea Q. Alfaro	Busay and Kalunasan, Cebu City	337.	Diorite, basalt and other associated mineral deposits	2010-2035	Exploration
104	Philippine Sunrise Marble, Inc.	San Teodoro, Oriental Mindoro	333.	Marble	1995-2020	Exploration
105	Pyramid Hill Mining and Industrial Corp.	Espanola, Narra, and Quezon, Palawan	5,149.90	Limestone	2001-2026	Exploration
106	Quarry Rock Group, Inc.	Baras and Tanay, Rizal	586.70	Aggregates and filling materials	1998-2023	Exploration and commercial operation

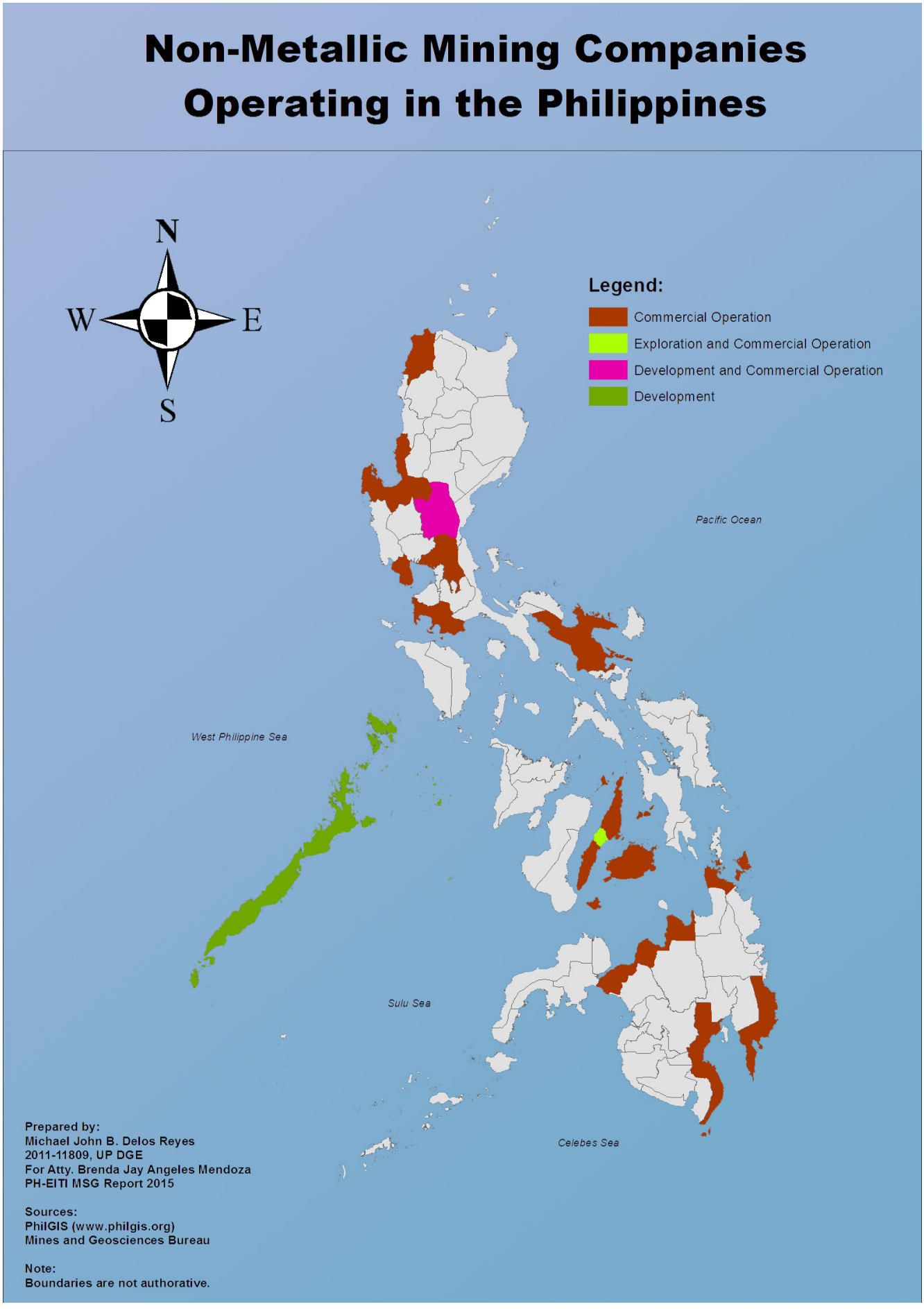
	Name of Company	Location	Area (in hectares)	Commodity	Term	Stage
107	Quarry Ventures Phil., Inc.	Naga and Pinamungahan, Cebu and Toledo City	607.50	Marbleized Limestone	1998-2023	Exploration and commercial operation
108	Quimson Limestone	Tanay, Rizal	359.	Limestone, shale, silica	1999-2024	Commercial operation
109	Rapid City Realty and Development Corp.	Antipolo City, Rizal	60.00	Basalt, silica, aggregate	1996-2021	Commercial operation
110	Rapid City Realty and Development Corp.	Teresa, Rizal	87.	Silica	1997-2022	Commercial operation
111	Rapid City Realty and Development Corp.	Antipolo City, Rizal	40.00	Silica	1997-2022	Commercial operation
112	Rapid City Realty and Development Corp.	Antipolo City, Rizal	17.	Basalt and andesite	1997-2022	Commercial operation
113	Rapid City Realty Development Corp.	Antipolo, Rizal	54.	Basalt, andesite, silica, and filling materials	1998-2023	Commercial operation
114	Rapid City Realty and Development Corp.	Baras, Rizal	172.	Basalt and andesite	1999-2024	Development/ commercial operation in portion covered by DMPF and exploration in remaining portion
115	Rapid City Realty and Development Corp.	Antipolo City, Rizal	7.	Basalt and tuff	1997-2022	Exploration
116	Rapid City Realty and Development Corp.	Baras and Tanay, Rizal	399.	Basalt and andesite	1998-2023	Exploration
117	Rapid City and Development Corp.	Teresa, Morong, Binangonan, and Angono, Rizal	01,015.	Silica and other associated mineral deposits	2010-2035	Exploration
118	Rio Tuba Nickel Mining Corp.	Bataraza, Palawan	85.	Limestone	2005-2030	Development
119	Robust Rock Resources, Inc.	Mariveles, Bagac, Bataan	05,601.	Basalt	1996-2021	Exploration
120	Rock and Ore Industries, Inc.	Sta. Ignacia, Tarlac	2,187.00	Limestone and shale	1998-2023	Exploration
121	Rockmix, Inc.	Balanga, Bataan	20.80	Sand and gravel	1997-2022	Commercial operation
122	Rolando B. Gimeno/La Concepcion Construction and Development Corp.	Antipolo City, Rizal	32.50	"Basalt and other associated mineral deposits"	"2007-2032"	Commercial operation
123	Roxanne S. Go	Teresa and Morong, Rizal	164.	Silica and other associated mineral deposits	2010-2035	Exploration
124	San Rafael Development Corp.[4]	Rodriguez, Rizal	103.	Basalt	1999-2024	Commercial operation

[4] Id. While this MPSA is listed, it is described in the MGB Region 4-A data as having no operation in Rizal

	Name of Company	Location	Area (in hectares)	Commodity	Term	Stage
125	Silicon Development Corp.	Babiera and Sagay, Negros Occidental	110.	Silica, sand and quartz	2004-2029	Exploration
126	Solid Earth Development Corp. (assigned from Grand Cement Manufacturing)	San Fernando, Cebu	01,492.	Limestone	1997-2022	Commercial operation
127	Solid Earth Development Corp.	San Fernando, Cebu	84.	Limestone	2004-2009	Commercial operation; DMPF for limestone, approved 2010
128	Solid Earth Development Corp.	Duangan and Binabag, Pinamungahan, Cebu	84.	Silica and other associated mineral deposits	2010-2035	Exploration
129	Solid Earth Development Corp.	Pinamungahan, Cebu	01,257.	Silica and other associated minerals	2010-2035	Exploration
130	Solid Earth Development Corp.	Naga and San Fernando, Cebu	01,683.	Limestone and other associated minerals	2010-2035	Exploration
131	Solid Earth Development Corp.	San Fernando, Cebu`	497.	Limestone and other associated mineral deposits	2010-2035	Exploration
132	Solid North Mineral Corp.	San Ildefonso, Bulacan	757.	Limestone and shale	2000-2025	Commercial operation
133	Southwestern Cement Corp. (assigned from Looc Limestone)	Malabuyoc, Cebu	306.	Limestone	1996-2021	Development
134	Southwestern Cement Corp.	Malabuyoc, Cebu	486.00	Limestone	1996-2021	Development
135	Spar Development Co., Inc.	Bigte and Norzagaray, Bulacan	24.00	Limestone	2004-2029	Commercial operation
136	Sulu Resources Development Corp.	Antipolo City, Rizal	654.	(Gold, precious base metals) rock aggregate materials	1998-2023	Cancelled in 2009; on appeal in court
137	Taiheyo Cement Phils., Inc. (from Solid Earth)	San Fernando and Naga, Cebu	486.00	Limestone	1999-2024	Exploration
138	Talibayog Mining Corp.	San Rafael and San Ildefonso	02,065.	Limestone and other associated mineral deposits	2007-2032	Exploration
139	Teresa Marble	Antipolo City, Rizal	55.90	Marbleized limestone	1997-2022	Commercial operation
140	Teresa Marble	Antipolo, Rizal	57.	Marbleized limestone	1998-2023	Commercial operation

	Name of Company	Location	Area (in hectares)	Commodity	Term	Stage
141	Teresa Marble	Antipolo, Rizal	111.	Limestone	1998-2023	Commercial operation; DMPF approved on interim basis
142	Teresa Marble Corp. (partially assigned to Holcim in 2014)[5]	Norzagaray, Bulacan	393. (less 287.75)	Marbleized limestone	2009-2034	Exploration
143	TMC International Corp.	Dona Remedios, Trinidad, Bulacan	108.	Marbleized limestone and other associated mineral deposits	2006-2031	Exploration
144	Tudor Mineral Exploration Corp.	Libertad, Antique	768.00	Marble and dimension stone	2001-2026	Commercial operation
145	UBS Marketing Corp.	Legaspi, Albay	276.	Perlite, kaolin, and bentonite	2002-2027	Commercial operation
146	UP-Mines, Inc.	Ragay and Sipocot, Camarines Sur	08,142.	Limestone, other cement raw materials	1997-2022	Exploration
147	Vivencio F. Abano, Jose F. Abano, Jr. Luis F. Abano, and Ofelia Abano-Tamayo	Bula, Camarines Sur	172.	Gypsum and other associated mineral deposits	2009-2034	Exploration
148	Vulcan Materials Corp.	Batangas City, Batangas	332.	Aggregate and andesite	1997-2022	Exploration

[5] Based on copies of the MPSA and Deed of Assignment obtained from the MGB Central Office.


Non-Metallic Mining Companies
Operating in the Philippines
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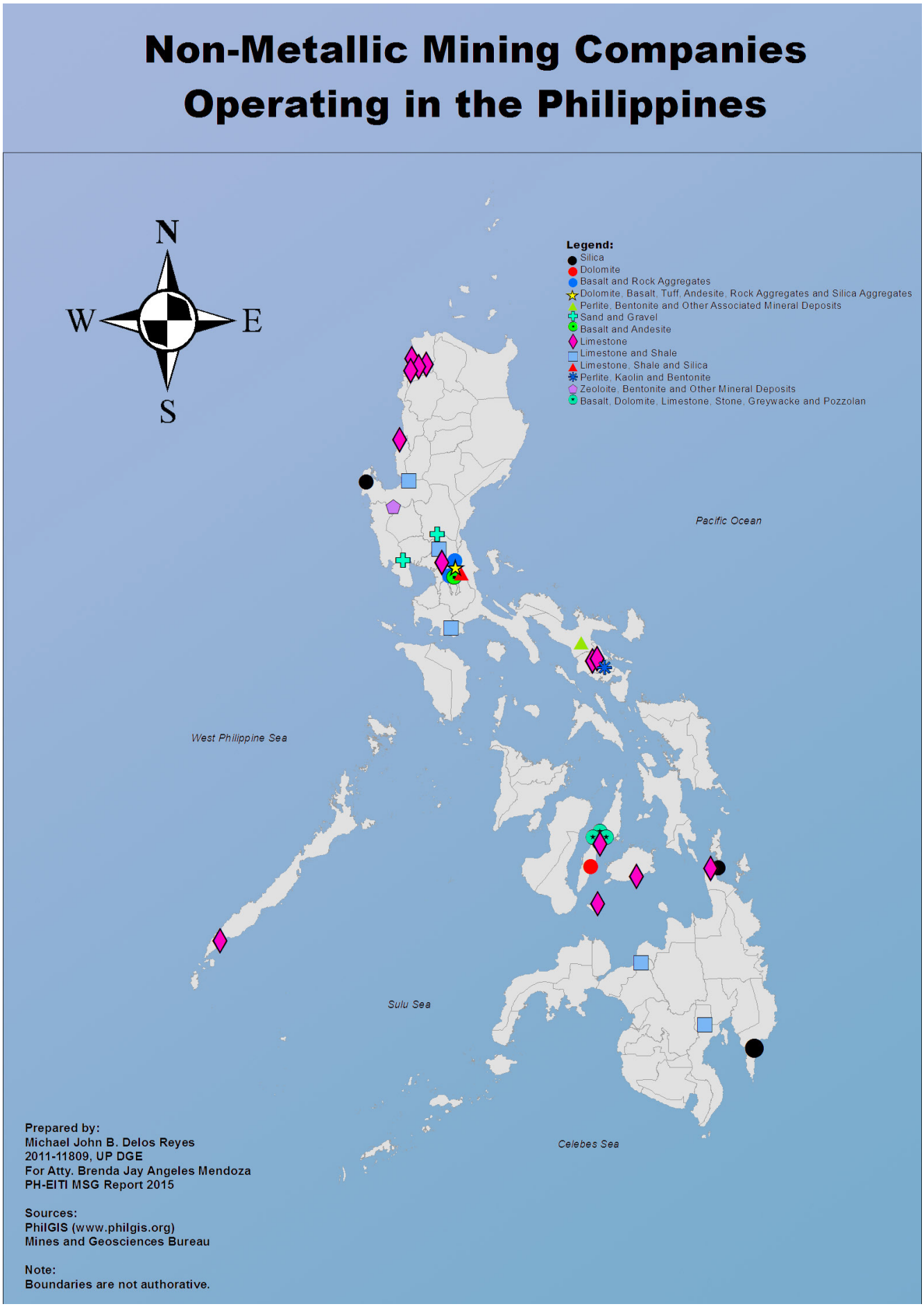
Commercial Operation
Exploration and Commercial Operation
Development and Commercial Operation
Development
Pacific Ocean
West Philippine Sea
Sulu Sea
Celebes Sea
Prepared by:
Michael John B. Delos Reyes
2011-11809, UP DGE
For Atty. Brenda Jay Angeles Mendoza
PH-EITI MSG Report 2015
Sources:
PhilGIS (www.philgis.org)
Mines and Geosciences Bureau
Note:
Boundaries are not authorative.


Non-Metallic Mining Companies
Operating in the Philippines
N
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Legend:
Silica
Dolomite
Basalt and Rock Aggregates
Dolomite, Basalt, Tuff, Andesite, Rock Aggregates and Silica Aggregates
Perlite, Bentonite and Other Associated Mineral Deposits
Sand and Gravel
Basalt and Andesite
Limestone
Limestone and Shale
Limestone, Shale and Silica
Perlite, Kaolin and Bentonite
Zeoloite, Bentonite and Other Mineral Deposits
Basalt, Dolomite, Limestone, Stone, Greywacke and Pozzolan
Pacific Ocean
West Philippine Sea
Sulu Sea
Celebes Sea
Prepared by:
Michael John B. Delos Reyes
2011-11809, UP DGE
For Atty. Brenda Jay Angeles Mendoza
PH-EITI MSG Report 2015
Sources:
PhilGIS (www.philgis.org)
Mines and Geosciences Bureau
Note:
Boundaries are not authorative.

Annex AB **List of Individuals Interviewed for LSNM Scoping Study**

	Name	Position	Organization
1	Engr. Lope O. Carino	Regional Director	MGB Region 3
2	Engr. Lauro Garcia Jr.	Chief, Mine Safety Environment and Social Development Division (MSESDD)	MGB Region 3
3	Engr. Samuel T. Paragas	Regional Director	MGB Region 4-A
4	Engr. Emilio R. Ramos	Chief, Mine Management Division (MMD)	MGB Region 4-A
5	Dondi M. Sarmiento	Officer-in-Charge, MSESDD	MGB Region 4-A
6	Sonny B. Villar	Chief, Mine Community and Social Development Section	MGB Region 4-A
7	Angelita I. Lee	President	Eastern Rizal Miners' Association (ERMA)
8	Edmundo Trazo	Environmental, Health and Safety Corporate Manager	CEMEX/Solid Cement Corp.
9	Erlinda Lizardo	Corporate Communications Manager	CEMEX/Solid Cement Corp.
10	Ariel Yson	Community Relations Officer	CEMEX/Solid Cement Corp.
11	Teofilo Salcedo	President/NGO Representative	Community-Based Kaunlaran Development Foundation Inc./PMRB, Rizal
12	Engr. Loreto B. Alburo	Regional Director	MGB Region 7
13	Engr. Armando L. Malicse	Chief, MSESDD and concurrent OIC Regional Director	MGB Region 7/MGB Negros Island Region (NIR)
14	Engr. Raul A. Laput	Chief, Mine Management Division	MGB Region 7
15	Atty.Gerardo V. Mahusay	Chief, AFD	MGB Region 7
16	Al Emil G. Berador	Chief, Geosciences Division	MGB Region 7
17	Ramcie S. Brillante	Staff	MGB Region 7
18	Evelyno M. Suarin	Staff	MGB Region 7
19	Amelita G. Acedo	Staff, Mineral Economics Unit, MMD	MGB Region 7
20	Chadwick Go Llanos	CSO Representative	C-CIMPEL Archdiocese of Cebu/PH-EITI MSG
21	Winley De La Fuente	Past Chair/Current President	Local Poverty Reduction Action Team (LPRAT), City of Naga/Federation Parents-Teachers Association (PTA), Naga City Central School

Extractive Industry Governance in the Bangsamoro: A Question of Risks and Benefits[1]

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1.0 Background

The concept of an autonomous region for Muslim Mindanao emanated from the Tripoli Agreement between the Government of the Republic of the Philippines (GRP) and the Moro National Liberation Front (MNLF) signed on 02 December 1976. The creation of autonomous regions, meanwhile, is mandated under the 1987 Philippine Constitution (Sec. 15-21, Art. X).

As an enabling legislative act, the Organic Act to establish the Autonomous Region in Muslim Mindanao (ARMM), also known as Republic Act (RA) 6734, was formulated by the Congress of the Philippines and approved by President Corazon C. Aquino on 01 August 1989. In the same year, RA 6734 was submitted for ratification through a plebiscite held in 13 provinces, namely: Basilan, Sulu, Tawi-tawi, Zamboanga del Sur, Zamboanga del Norte, Lanao del Norte, Lanao del Sur, Davao del Sur, North Cotabato, Maguindanao, South Cotabato, Sultan Kudarat and Palawan, and in all cities situated therein. Out of these 13 provinces, Tawi-tawi, Sulu, Lanao del Sur, and Maguindanao ratified RA 6734 and became part of the ARMM territory.

The final agreement on the implementation of the 1976 Tripoli Agreement between the GRP and the MNLF was signed on 02 September 1996. The Final Peace Agreement (FPA) was divided in two phases. Phase I covered a three-year period during which the President would issue an executive order establishing the Special Zone of Peace and Development, the Southern Philippine Council for Peace and Development, and the Consultative Assembly. In Phase 2, the Philippine Congress shall complete the legislative process that would repeal or amend RA 6734 to ensure that the points of consensus in the FPA would be integrated into the new law.

The new autonomy law drafted by the Philippine Congress, RA 9054, was, however, rejected by the MNLF, arguing that it watered down the 1996 FPA. On 31 March 2001, RA 9054 lapsed into law without the signature of the President of the Philippines. In the plebiscite needed for the ratification of RA 9054 held during the same year and in the same provinces as abovementioned, five provinces and one city, namely: Basilan (with exception of Isabela City) and Marawi City, including the four provinces which ratified RA 6734 - Tawi-Tawi, Sulu, Lanao del Sur, Maguindanao---voted for the ratification and inclusion in the ARMM. Thus, these five provinces and one city currently make up the present territory of ARMM.

2.0 Legal framework[2]

General framework

[1] A scoping study undertaken by AFRIM in May-August 2016 with funding support from the United States Agency for International Development (USAID) through its grant on Facilitating Public Investment (FPI) in the Philippines.

[2] Desk research on pertinent government laws, implementing rules and regulations, and statistics was assisted by Ms. Tess de Leon.

The fundamental legal basis of all laws and policies in the country and all autonomous regions including the ARMM is the 1987 Philippine Constitution which provides powers to autonomous regions in the supervision of metallic and other non-energy materials stating thus: "Within its territorial jurisdiction and subject to the provisions of this Constitution and national laws, the organic act of the autonomous regions shall provide for legislative powers over: Xxx. (3) Ancestral domain and natural resources" (Sec 20, Art X). Hence, all legislative acts, administrative issuances, executive orders, judicial decisions and all related policy documents are required to be in line with this basic law of the land.

Currently, in the absence of its own legislation related to the exploration, development, utilization and protection of minerals and other natural resources[3], the ARMM adheres to existing national laws, as follows:

- ☐ Large-scale mining (metallic and non-metallic)
  - Republic Act 7942, also known as the Philippine Mining Act of 1995 and its Implementing Rules and Regulations (IRR)
  - Executive Order (EO) 79
- ☐ Small-scale metallic mining
  - RA 7076
  - PD 1899
  - EO 79
- ☐ Small-scale non-metallic mining
  - RA 7160 also known as the Local Government Code

Under RA 7942 and its Revised Implementing Rules and Regulation including DENR Administrative Order (DAO) Nos. 2010-13 and Consolidated DAO No. 2010-21, mining companies are required to undertake social development, environmental protection and rehabilitation programs, as well as establish trust funds that will ensure availability of financing these mandatory expenditures. Details of these programs and funds have been the focus of the PH-EITI annual reporting process.

Meanwhile, RA 9054 has specific provisions on the development and use of its natural resources. These provisions are presented below.

Specific Provisions of RA 9054 on Natural Resources Development and Use

Section 5, Article 6 of RA 9054 states that "the control and supervision over the exploration, utilization, development, and protection of mines and minerals and other natural resources" within the ARMM are vested in the Regional Government in accordance with the Philippines

[3]As of January 2015 the ARMM was reportedly in the process of crafting a mining law as part of the regional government's efforts to protect the environment and regulate the entry of mining companies in the region. However, finalization of said law was put on hold due to the conduct of local and national elections.

Constitution and the pertinent provisions of this Organic Act "except for the strategic minerals such as uranium, petroleum and other fossil fuels, mineral oils, all sources of potential energy, as well as national reserves and aquatic parks, forest and watershed reservations already delimited by authority of the national government" (underscoring provided).

Revenue allocation

RA 9054 likewise provides for the sharing of revenues, taxes or fees between the national government and the ARMM in strategic minerals. It states that 50 percent of the revenues, taxes, or fees derived from the use and development of strategic minerals shall accrue to the national government and the other 50 percent shall be remitted to the ARMM within 30 days from the end of every quarter of every year (Sec. 5 (b), Art. XII).

The 50 percent share of the ARMM shall be apportioned to the following: 30 percent to the Regional Government; 20 percent to all the provinces in ARMM; 15percent to all the cities; 20 percent to all the municipalities; and 15 percent to all the barangays. If there are no cities in the autonomous region as of the date the sharing abovementioned is done, the share of the cities shall be divided equally by all the provinces, municipalities, and barangays in the ARMM (Sec. 5 (c), Art. XII).

Granting of franchises, concessions, leases, iicenses and permits

The ARMM Regional Assembly has the authority to grant franchises and concessions, and may empower the Regional Governor to grant leases, permits and licenses over agricultural, forest, or mineral lands. The said leases, permits, franchises or concessions shall cover areas not exceeding the limits allowed by the Constitution and shall subsist for a period not exceeding 25 years. The Regional Assembly or Congress may terminate existing leases, permits, licenses, franchises, and concessions (Sec. 5 (d), Art. XII).

Currently, the ARMM Governor is granted by the Regional Assembly the blanket authority to issue such leases, permits and licenses (Resolution No. 38 Series of 1994).

Consultations with concerned indigenous peoples

The ARMM Regional Assembly shall issue permits, licenses, franchises, or concessions over the natural resources located within the boundaries of an ancestral domain only after consultations are conducted with the cultural community concerned (Sec. 5 (e), Art. XII).

Use and development of natural resources open to citizens

The exploration, development and utilization of natural resources, except those referred to in the underscored sentence mentioned above, shall be allowed to all citizens and to private enterprises, including corporations, associations, cooperatives and such other similar collective organizations with at least 60 percent of their capital investment/stocks directly controlled or owned by citizens (Sec. 6, Art. XII).

Preferential rights of citizen-inhabitants of ARMM

Citizens who are inhabitants of ARMM have the preferential rights over the exploration, utilization and development of natural resources of the autonomous region, subject to the exceptions provided by RA 9054 (Sec 7, Art XII).

Rules, regulations and fees

The ARMM Regional Assembly is given the power to regulate the exploration, utilization, development and protection of natural resources, including the mines and minerals, except the strategic minerals as provided in RA 9054. The Regional Government shall prescribe the rules and regulations, and impose regulatory fees in connection therewith (Sec. 8, Art. XII).

Regulation of small-scale mining

Small-scale mining shall be regulated by the Regional Government to the end that the ecological balance, safety and health, and the interests of the indigenous cultural communities, the miners, and the people of the place where such operations are conducted are duly protected and safeguarded (Sec. 9, Art. XII).

Sharing of internal revenue, natural resources taxes, fees and charges

The collections of a province or city from taxes imposed on natural resources, national internal revenue taxes, fees and charges shall be distributed, as follows:

- 35 percent to the province or city;
- 35 percent to the regional government/ARMM
- 30 percent to the national government

(Sec. 9, Art. IX, RA 9054)

Agreements affecting natural resources under the peace tracks with MNLF and MILF

Under the GRP-MNLF peace track's unresolved issues, the MNLF demands for 70 percent share of revenues on strategic minerals specifically on uranium and imported minerals.

Under the GPH-MILF peace track evolving from the 1996 FPA and RA 9054, the MILF and GPH agreed on the following provisions under the Annex on Revenue Generation and Wealth Sharing of the Comprehensive Agreement on the Bangsamoro (CAB):

- "Government income derived from the exploration, development and utilization of natural resources within the Bangsamoro shall be allocated in the following manner:

  - For non-metallic minerals (sand, gravel and quarry resources), 100% of the revenues shall pertain to the Bangsamoro and its constituent local government units;
  - For metallic minerals, 75% shall pertain to the Bangsamoro while the remaining 25% shall pertain to the Central Government; and,
  - For fossil fuels (oil, natural gas, coal) and uranium, there shall be equal sharing of government income from this economic activity.

- With regards to the sharing arrangement, the law shall provide a review mechanism. The share of the Bangsamoro from government revenues shall include those for its constituent local government units. Royalties that should accrue to indigenous communities as provided in the Indigenous Peoples' Rights Act should not be affected as well."

3.0 Extractive Sector in the ARMM

Metallic Mining

As an offshoot of the Arroyo administration's promotion of mining activities in the country, and the 2005 Supreme Court decision to allow foreign investments in the mining industry and the constitutionality of Republic Act 7942, twelve mining companies were issued Exploratory Permits (EPs) between 2007 to 2009 in the ARMM. Seven of these companies had Tawi-tawi as their mining site, three were located in Lanao del Sur, and two were in Maguindanao. As of 2012, eleven companies were inactive and only one company was found active in mining activities (see Table 1). The DENR-ARMM stated that there were no Mineral Production Sharing Agreement (MPSAs) forged with mining companies from 2011 up to the present.

Table 1. Mining Companies in the ARMM with EPs and MPSAs, 2007-2010

Mining Company (1)	Date of EP Approval (2)	Location (3)	Area (ha) (4)	Date of MPSA Issuance (5)	MPSA Coverage and Area Covered (ha) (6)	With approved ECC issued on (7)	Remarks of MGB (8)
SR Languyan Mining Corp	Nov 29, 2007	Tawi-tawi	1,620	Nov 28, 2010	Brgys Darussalam, Adnin & Tumbagaan, Languyan; Sapa-Sapa and Panglima Sugala – 3,483	Apr 18, 2011	Active
FS Borja Trading & Mining Corp	Dec 27, 2007	Tawi-Tawi	8,044	Oct 23, 2007	Languyan, Tandubas, Sapa-Sapa and Panglima-Sugala – 8,044	July 30, 2008	Inactive
Southern Nickel Corp	Dec 27, 2007	Tawi-Tawi	8,100	Oct 23, 2007	Languyan, Bongao & Tandubas – 8,100	July 30, 2008	Inactive
Chan C Mining Inc	Dec 27, 2007	Tawi-Tawi	8,100	Dec 27, 2007	Languyan, Sapa-Sapa & Panglima Sugala – 8,100	No ECC issued (as of 2012) (Note: company claims that it has an approved ECC. Refer to Initial Research Report)	Inactive
Singcara Mining & Devt Corp	Dec 27, 2007	Tawi-Tawi	5,062	Oct 23, 2007	Languyan, Bongao & Tandubas – 5,062	July 30, 2008	Inactive
Adnama Mining Resource Inc	Dec 27, 2007	Tawi-Tawi	8,100	Dec 27, 2007	Languyan, Tandubas & Sapa-Sapa – 8,100	No ECC issued (as of 2012)	Inactive

Mining Company (1)	Date of EP Approval (2)	Location (3)	Area (ha) (4)	Date of MPSA Issuance (5)	MPSA Coverage and Area Covered (ha) (6)	With approved ECC issued on (7)	Remarks of MGB (8)
Jannaton M. Ansary	Dec 27, 2007	Tawi-Tawi	810	Dec 27, 2007	Brgys Bakaw-Bakaw & Tuhog-Tuhog, Languyan – 810	No ECC issued (as of 2012)	Inactive
Al Fajr Mining & Devt Corp	Dec 27, 2007	Tagoloan, Lanao del Sur	5.022				Inactive
Singcara Mining & Devt Corp (EPA)	Dec 27, 2007	Tagoloan, Lanao del Sur	8,100				Inactive
Prime Rock Phils Inc. (ISGP)	Aug 12, 2009	Malabang, Lanao del Sur	20				Inactive
Muyaman-Awang Corp (ISGP)	Dec 05, 2008	Datu Blah Sinsuat (DBS), Maguindanao	20				Inactive
Moro Devt Company Corp	Oct 23, 2009	DBS, Maguindanao	6,804				Inactive

Source: DENR-ARMM

Meanwhile, from 2013 to 2015, the ARMM Regional Board of Investments (RBOI) registered five mining companies, the total investments of which amounted to PhP2.66 billion with job generation targeted at 2,396 (see Table 2).

While these companies were registered with ARMM-RBOI, it was announced that ARMM has no official policy to encourage mining investments in the region. These companies were also not given incentives such as income tax holidays. The regional government further stated that the region wants to avail the full rent and revenue-generating potentials of investments in the extractive industry. Mining investors reportedly are required to get the full consent and acceptance of communities before they are allowed to operate.

Out of these five companies, two were issued EPs and MPSAs by DENR-ARMM, namely: SR Languyan Mining Corporation and Chan C Mining. The DENR-ARMM validated the information that SR Languyan transferred a portion of its MPSA to Altawitawi Nickel Corporation while Pax Libera Mining partnered with Singcara Mining to use the latter's MPSA.

Table 2. Mining Companies Registered with ARMM-RBOI

Mining Company and Date of Registration	Commodity	Location	Amount of Investments (in million pesos)	Targeted Number of Jobs to be Generated

Mining Company and Date of Registration	Commodity	Location	Amount of Investments (in million pesos)	Targeted Number of Jobs to be Generated
Altawitawi Nickel Corp / 2013	Nickel ore	Tumbagaan, Languyan, Tawi-tawi	707.9	500
SR Languyan Mining Corp / 2014	Nickel ore	Brgy Darussalam, Languyan, Tawi-tawi	520.0	650
Darussalam Mining Corp / 2014	Nickel ore	Tumbagaan, Languyan, Tawi-tawi	192.8	310
Pax Libera Mining Corp / 2014	Nickel ore	Brgy. Bakong, Languyan, Tawi-tawi	495.4	439
Chan C Mining / 2015	Nickel ore	Brgys Karaha and Dungon, Panglima Sugala, Tawi-tawi	742.0	497
Total			**2,658.1**	**2,396**

Source: ARMM-RBOI

Oil and Gas

Out of 15 energy blocks in the country offered to foreign investors for oil and gas exploration in 2011, two areas are located in the ARMM. These are the Cotabato Basin and Northwest Sulu Sea Basin. The Cotabato Basin covers the provinces of Maguindanao, North Cotabato and Sultan Kudarat (see Table 3). The Ligawasan Marsh is within the Cotabato Basin where the municipality of Sultan sa Barongis in Maguindanao alone allegedly contains 68 billion cubic feet of natural gas and 117 million barrels of oil.

However, during the last quarter of 2012 President Benigno Aquino III halted the oil and gas drilling projects in the region. As requested by the MILF, no bidding and awarding of contract should be undertaken by the Philippine government until the GPH and the MILF have reached a final agreement on wealth sharing under the CAB that would create the Bangsamoro as a new political entity that would replace the ARMM.

Table 3. Oil and Gas Areas in the ARMM

Energy Block	Area Covered (in ha.)	Estimated Volume
Cotabato Basin	456,000 Maguindanao (covering 288,000 has of Liguasan Marsh) North Cotabato Sultan Kudarat	202 million barrels of oil and at least 821 billion cubic feet of gas
Northwest Sulu Sea Basin	432,000 (water depth ranging from 1,500 to 5,000 meters) Note: Five wells out of eight have significant oil and gas deposits	209 million barrels of oil and 716 billion cubic feet of gas (from five wells)

Source: DOE

The companies that were listed by the Department of Energy (DOE) to have been issued service contracts to explore within the Sulu Sea are shown in Table 4 below.

Table 4. List of Philippine Service Contracts in the Sulu Sea

Service Contract No.	Name of Contractor	Effective Date	Expiration Date	Acreage (ha)
SC 56	Mitra Energy Ltd	01 Sept 2005	01 Sept 2015	430,000
SC 64	Ranhill Berhad Bhd.	28 Nov 2006	28 Nov 2012	1,264,940

Source: DOE

Coal

While there are areas in the ARMM identified to have coal deposits such as in Lanao del Sur, Maguindanao and Sulu, the DOE has not included these localities as traditional coal mining sites and there are no coal mining activities currently being conducted in the region. The DOE reported that there are four traditional coal mining provinces in Mindanao. These are the following: a) Surigao Coal Region; b) Agusan-Davao Coal Region; c) Zamboanga Coal Region; and d) Cotabato-Sarangani Coal Region. There are 15 areas within these four coal regions which have been offered for exploration and development as of May 2014.

The Cotabato-Sarangani Coal Region has a resource potential estimated at 120 million metric tons. The DOE offered for operation three coal blocks in Maitum, Sarangani. As of May 2014, there are four coal operating contracts (COCs) for exploration and three COCs for development and production. It was reported that the three companies granted these COCs for development and production have been purchased by San Miguel Global Power Holdings Corporation in 2010. The three companies located in South Cotabato have resources capable of supporting a 750-MW facility over the next 25 years (see Table 5).

Table 5. Existing COCs in Cotabato-Sarangani Coal Region as of May 2014

Coal Operating Contract No.	Name of Company/Contractor
Exploration	
COC No. 154	DMC Construction Equipment Resources Inc.
COC No. 170	DELL Equipment & Construction Corp.
COC No. 188	MEGA Philippines, Inc
COC No. 190	Semirara Mining Corp.
Development and Production	
COC No. 126	Daguma Agro-Minerals Inc.
COC No. 134	Sultan Energy Phils. Corp
COC No. 138	Bonanza Energy Resources Inc.

Source: DOE

4.0 Case Studies on the Extractive Sector in the ARMM

4.1 Mining operations in Tawi-tawi[4]

Tawi-tawi has 307 islands and islets, and these are divided into three groups: Cagayan de Sulu, Turtle Island, and Tawi-tawi. The province is politically divided into ten municipalities, with Bongao as the center of commerce and political power. With just a few hours away by motorized boat to Sabah, Malaysia, the province is considered to be the front door to other Southeast Asian countries such as Indonesia, Brunei and Singapore.

[4] Data gathering for the case study in Tawi-tawi was conducted by Ms. Hazel Lozada and Ms. Rizalina Enriquez.

Tawi-tawi's minerals and oil deposits

According to key informants, the province is rich in nickel, copper, gold, magnesium, as well as offshore fossil fuel. The Altawi-tawi Nickel Corporation's (ANC) Social Development and Management Program (SDMP) Report (January-May 2015), and SR Languyan Mining Corporation's Annual Environmental Protection and Enhancement Program (2012) also noted that the province has iron, chromite and cobalt deposits, particularly in Languyan area. Its oil deposit is found in the Turtle Islands as confirmed by Exxon Mobil Corporation after its exploration in the area in 2010. Oil deposit is also present in the island municipality of Simunul, particularly in Brgy. Baguid based on an oil exploration conducted in 2014.

Gold deposits are allegedly found in Baldatal Island, municipality of Sapa-sapa where small-scale miners are reportedly operating in the area. Chinese investors have allegedly visited the Sapa-sapa Mayor's Office in Bongao for possible investments in gold mining. Magnesium deposits are said to be present in the municipality of Tandubas. The Hikarijay Mining, Inc., a local mining company owned by a political clan in the municipality of Panglima Sugala, initially operated in the area. However, the company soon pulled out and went back to nickel mining in Panglima Sugala.

Existing mechanisms related to mining

The DENR-ARMM through its Mines and Geosciences Bureau (MGB) approves all mining applications in the region. All monitoring reports, including the Social Development Management Program (SDMP) of mining companies, are submitted to the ARMM Mine Rehabilitation Fund Committee (MRFC) under the Office of the Regional Governor (ORG) and/or the Regional Secretary. Upon submission of the monitoring report to the MRFC, the committee takes action on possible violations through a dialogue with the mining company involved. One specific violation that was recorded in one of the monitoring reports in Languyan was the substandard (short-sized) tailing ponds. The MRFC informed the concerned company regarding the violation while the ORG decided on the sanctions.

The MRFC was created in 2014 through the DENR-ARMM Regional Special Order No. 02 along with the Contingent Liability and Rehabilitation Fund Steering Committee (CLRFSC) and the Multipartite Monitoring Team (MMT). These mechanisms were set up to ensure compliance of mining companies to its SDMP, Environmental Protection and Enhancement Plan (EPEP) as well as its Final Mine Rehabilitation and Decommissioning Plan (FMRDP).

The CLRFC is chaired by the ARMM Regional Governor. Its members are the regional heads of the Department of Agriculture and Fisheries (DAF), Bureau of Fisheries and Aquatic Resources (BFAR), National Irrigation Administration (NIA), Forest Management Bureau (FMB), Land Management Bureau (LMB), and Environmental Management Bureau (EMB).

The MRFC is headed by the Regional Secretary of the DENR, with the regional director of the EMB, provincial and municipal LGUs, and representatives of MPSA permit holder, civil society organizations and the religious sector or the Mufti of Tawi-tawi as its members.

Deputized as the monitoring arm of the MRFC, the MMT in Tawi-tawi is headed by the Provincial Environment and Natural Resources Officer (PENRO), with the City Environment and Natural Resources Officer (CENRO) of Bongao as its deputy head. The members of the

MMT are, as follows: representatives of ARMM-EMB, SR Languyan Mining Company, Darussalam Mining Corporation/ANC, LGUs, CSOs, Indigenous Cultural Communities (ICC), academe and religious groups, and the chairpersons of Barangay LGUs where the mining companies operate.

The ARMM Regional Government also created the Performance Evaluation Task Group (PETG) which looks at the financial side of mining operations in the ARMM. However, it is not clear how this group operates in relation to the other abovementioned committees.

4.1.1 Mining in Panglima Sugala

Mining companies operating in Panglima Sugala

The first mining company to operate in the island municipality of Panglima Sugala was Southern Nickel Corporation (SNC). The SNC started its exploration for nickel deposits a few years back. However, it stopped its operations due to the low quality as well as quantity of nickel deposits in the area (see Table 6).

In 2012, the Chan C Mining Corporation (Chan C) started its nickel exploration in Barangay Dungon and Barangay Karaha in partnership with the Hikarijay Mining Company. The companies signed a Deed of Assignment for the said venture. The DENR-ARMM issued an MPSA on 27 December 2007 and this will expire on 26 December 2032. By 2013, Chan C had started to extract and pile nickel ores in its stockyard. However, its operation was temporarily stopped due to a petition led by Dr. Lorenzo Reyes, the Chancellor of the Mindanao State University-Tawi-tawi campus, for environmental reasons. The company eventually pulled out its equipment in early 2015 presumably due to the low quality and quantity of nickel deposits in the area.

When Chan C pulled out, Sands Mining, a subsidiary of Wellex Mining Corporation owned by the Gatchalians took over. It partnered with the same local company, the Hikarijay, and operated in Sitio Bija, also in Barangay Buan. Without its own mining permit, Hikarijay had an agreement with Chan C that it can mine 50 hectares of Chan C's 8,100-hectare MPSA. At present, Sands Mining is in the process of piling nickel ores in its stock yard while waiting for the green light from the geologists to say that the nickel ore is of good quality.

Table 6. Mining Companies Operating in Panglima Sugala

Name of Company	Years of operation	Permit Issued	Specific areas of operation	Proponent/ Owner
1. Southern Nickel Corporation	Key informants were unable to provide data	MPSA-003-ARMM-07 Oct. 23, 2007- Oct. 22, 2032		Antonio L. Co, President
2. Chan C Mining Corporation	2012-2014	MPSA-003-ARMM-07 Dec. 27,2007- Dec. 26, 2032	Brgy. Dungon, Buan and Karaha	Antonio L. Co, President
3. Sands Mining	2015-present	None; Sands Mining allegedly has an internal agreement with Hikarijay Mining, Inc.	Brgy. Buan	Josun Lim, President
4. Hikarijay Mining, Inc.	2012-present	None; Hikarijay has an internal agreement with Chan C.	Brgy. Buan	Edmir Saddaramil, President

Contribution to local employment and economic development

Key informants have varying figures on local employment generated by mining companies. One informant claimed that Sands Mining has 60 local people hired as security personnel along with 27 workers hired as samplers. According to another source, the company has around 27-40 locals hired as drivers, checkers and samplers.

Regardless of the figures, the local work force has been limited to low-level positions. High ranking personnel such as managers and supervisors are usually outsourced from Surigao and Agusan provinces.

Community gains from SDMP

The SDMP is a comprehensive five-year plan of the mining company which aims to improve the living standards of host and neighboring communities through implementation and management of community development programs, projects, and activities in a manner consistent with the principles of people empowerment, thereby creating responsible, self-reliant and resource-based communities. The SDMP budget should be 1.5 percent of the mining company's annual operating expenditures.

According to key informants, the affected communities could hardly feel the socio-economic benefits of mining since the companies have just started its operations. This is compounded by the lack of SDMP which could have helped uplift the living conditions of these communities. On the part of Chan C Mining Corporation, it claims to have helped build access roads.

Issues and challenges confronting mining-affected communities

*Non-involvement of BLGU in mining-related processes.*The BLGU of Brgy. Buan where Sands Mining and Hikarijay Mining Inc. currently operate is not directly involved in mining operations in the area. Sands Mining directly engages the MLGU without informing the BLGU of its activities. Thus, the BLGU could hardly monitor the mining activities within its jurisdiction. This is in contrast to Chan C Mining operations which involve the BLGU in its decision making processes.

Non-payment of mine workers for six months. Chan C Mining Corporation allegedly spent around 200 million pesos in its operations. However, the low quality of nickel ore prevented the company from making its first shipment, resulting in non-payment of its workers for six months. It eventually decided to stop operations and pull out from the area. Due to community pressure, Chan C was forced to pay the workers by batches and on staggered basis.

Lot owners were left unpaid. There was a verbal agreement with Chan C Mining to pay the lot owners stockyard rental, road right of way and other fees after the extracted nickel ores are shipped out. Since Chan C did not make any shipment and eventually pulled out from the

area, these lot owners did not receive any such payment. However, according to one key informant, the Gatchalians who own Sands Mining had allegedly given the MLGU P150 million pesos to pay the lot owners who did not receive any such payment.

Getting workers outside of the mining community. Based on the agreement with the company, the BLGU has required the mining company to prioritize local residents for employment. Instead of bringing in people from the provinces of Surigao and Agusan, and from as far as Manila and the Visayas, the company should hire local people for both rank and file and high level positions, especially when someone from the community is qualified for the job. However, this agreement was not strictly followed by the company.

Long-term effects of mining activities on marine life and water resources. The island Barangay of Buan where Sands Mining and Hikarijay Mining, Inc. operate is a sanctuary of different kinds of marine species such as prawns, sea mantis and other sea creatures. As the community relies heavily on fishing and seaweeds farming as a major source of livelihood, they felt threatened by continuing mining operations in the area. The dust coming from nickel ore extraction might reach the seashore and cover the corals and other marine species. The barangay is also known for its abundant sources of clean drinking water from natural springs. With the unabated clearing of forest cover for nickel mining, the water supply might eventually run dry.

Mining companies operating without SDMP. Both Sands Mining and Hikarijay have not implemented its SDMP as required by law. Thus, the MLGU has required the companies to conduct community consultations and determine the needs and priorities of affected communities that the SDMP should address.

Detrimental effects of mining on the environment. The municipal mayor is aware of the detrimental effects of mining, noting that Tumbagaan Island in Languyan might possibly sink down in the years to come due to massive mining activities. However, she also underscored the potential economic and social benefits of mineral extraction since the island is barren and unproductive. She further added that the MLGU is currently collecting occupational fees from the mining company which is a very small amount.

4.1.2Mining operations in Languyan

Mining companies operating in Languyan

The Sadic Raquel (SR) Languyan Mining Corporation started its exploration in the island municipality of Languyan in 2011 (see Table 7). The company is owned by the brother of the municipal mayor. By 2012 company operations were in full swing and shipping of nickel ore to China started in April 2013. It stopped its operations after two years in 2015 after all the nickel deposits in the area have been extracted.

SR Languyan's operations are mainly in Tumbagaan Island. Of the approved 400-hectare mining area, 105 hectares contain nickel deposits. According to key informants, the island is barely inhabited. Before the mining activities started, there were around ten houses in the area. Most of the land owners are residing in Sabah, Malaysia with no formal land titles in their possession.

In 2014 SR Languyan partnered with Altawi-tawi Nickel Corporation (ANC) by signing the Deed of Assignment which allowed ANC to mine the areas within the MPSA of SR Languyan. The ANC has continued its mining operations in Tumbagaan Island, particularly in Adnin. Based on SR languyan's EPEP and ANC's SDMP, the island of Tumbagaan contains cobalt and chromite deposits aside from nickel. SR Languyan has invested around PhP432 million, PhP16 million of which was spent for the first two years of exploration activities. In partnership with ANC, these companies are expected to mine an average of 830,600 wet metric tons (WMT) of laterite ore per year which translates to around 4,000 WMT per day.

As of July 2016, SR Languyan and ANC have been waiting for the shipment of at least 16 vessels equivalent to 80,000 dump trucks (1 vessel = 50 barges; 1 barge= 100 dump trucks) of nickel ore. Since nickel deposits in Tumbagaan Island have already been extracted, SR Languyan will be closing its operations and will transfer to other areas within the municipality of Languyan.

Sands Mining which is currently operating in Panglima Sugala, is also present in Languyan in partnership with Pax Libera, Inc. which is owned by former DENR secretary Mike Defensor. Another company, Singcara Mining, also tried to explore in Languyan but it did not push through due to difficulty in complying with the requirements of DENR-ARMM. Based on key informants' accounts, Singcara Mining signed a Mines Operating Agreement with Pax Libera which allowed Pax Libera to use its MPSA. Pax Libera started its operations in 2014 in Tumbagaan Island and in Brgy. Bakung.

Table 7. Mining Companies operating in Languyan

Name of Mining Company	Years of operation	Permit Issued	Specific areas of operation	Proponent/ Owner
1. SR Languyan Mining Corporation	2011 to present	MPSA-004-ARMM-07 Nov. 28, 2010-Nov. 27, 2035	Tumbagaan Island	Sadic I. Sali President
2. Altawi-tawi Nickel Corporation	2014 to present	None. Has an internal agreement with SR Languyan	Tumbagaan Island	Michael Chen President and CEO
3. Pax Libera, Inc.	2014 to present	None. Has an internal agreement with Singcara Mining	Brgy. Bakung	Mike Defensor CEO and President
4. Sands Mining		None. Has an internal agreement with Pax Libera, Inc.	Brgy. Bakung	Gatchalian clan

Profile of Tumbagaan Island

Mining companies in Languyan mainly operate in the island of Tumbagaan. Composed of two barangays, Tumbagaan and Adnin, the whole island has a total land area of 35,220 hectares. Of this area, only 405 hectares is mined based on ANC's SDMP (2015). As of 2007, the two barangays have a combined population of 273, none having reached college level and around 50-56 percent completed elementary and high school education. The residents' main sources of living are fishing and farming. There is no electricity, and potable water comes from a lagoon and shallow wells.

Contribution to local employment and economic development

The mining companies have employed around 700 people in its Tumbagaan Island operations, and 980 in its operations in Barangay Bakung. Eighty percent of these workers come from within the municipality. According to the ANC website, the company has employed a total of 1,000 workers which include contractors and sub-contractors, majority of whom are from Languyan. Pax Libera also provides skills training to interested community members, particularly on heavy equipment operation.

Community gains from SDMP

Based on the SDMP Report (Jan-May 2015) of ANC, the company allotted 1.5 percent of its direct mining and operational costs which amounted to PhP1,758,711.55. SR Languyan claims to have provided royalty fees amounting to PM1.2-1.5 per month and this is coursed through and managed by a local non-profit organization, the Sali Nudjang Foundation. The said amount is spent on the following social services: a) construction of water systems (pumps and pipes to bring mountain spring water to households); b) clinics and school buildings; c) provision of medical personnel, school supplies and allowances to volunteer teachers; d) installation of 200 units of solar street lights in highways; e) renovation of masjids in Barangays Bakung and Tumbagaan; f) sending more than 200 people (from Languyan and other municipalities) to Haj every year; g) housing program for the homeless; h) distribution of motorized bancas to fisherfolks; i) livelihood program for the elderly; j) road maintenance; and k) cash or in-kind gifts and prizes during the Muslim New Year celebration.

Another benefit to host communities, particularly the landowners, is the royalty payment they have received from mining companies. Key informants did not disclose the exact amount, noting that the details are in the monitoring report. One informant further shared his observation on how the barren Tumbagaan island has been transformed as it is now planted with cash crops, rubber and narra trees.

However, a number of key informants also noted that the benefits received by host communities are not enough. There is a growing clamor for mining companies to disclose its actual earnings, knowing that 1.5 percent of production should go to affected communities based on the agreement. Furthermore, monetary benefits cannot compensate for the risk of environmental destruction that mining operations can cause.

Issues and challenges confronting mining-affected communities

The issues and challenges of mining operations in Languyan mainly revolve around the operations of Pax Libera, Inc. in Barangay Bakung.

Operating without SDMP. It was found out by the MMT in its monitoring visits that the company started its operations in Languyan without submitting its SDMP. It only continued the initiatives of the previous mining company operating in the area such as the construction of masjids, water pumps and classrooms; provision of financial support to five teachers and generator sets for the community's power needs. Thus, the MMT recommended for Pax Libera to have a consultation with the affected community to determine its needs. This resulted in the creation of a Technical Working Group (TWG) by the company, composed of

representatives from the MLGU, BLGU and CSOs. The TWG is primarily tasked to conduct consultations with the affected community and draft the company's SDMP.

Delayed salaries of mine workers. Another issue that confronted Pax Libera was the delay in salaries of its personnel in December 2015 due to a very low price of nickel in the world market. This was addressed soon after.

Cease and Desist Order. Pax Libera is also charged with illegal operations since a Cease and Desist Order was issued by MGB-ARMM in 2014 for loading its nickel ore without an approved permit from DENR-ARMM.

4.2 Quarrying in Simuay, Sultan Kudarat[5]

Commercial quarrying of sand and gravel is rampant in Maguindanao. Quarrying activities are observed in Brgy. Simuay, Sultan Kudarat; Datu Paglas; Sultan Mastura; and Brgy. Talisawa, Datu Abdullah Sangki (DAS). In 2015, the province collected a total of PhP 66,575,181.83 in permits, fees and taxes from sand and gravel operations (see Table 8). This represents a 30-percent share of PhP10.00 paid for every cubic meter of sand and gravel collected from the river bed to the river bank. The highest collection was in November (PhP 83,734.00) while the lowest was in May (PhP 17,038.50).

Table 8. Sand and Gravel Collection in Maguindanao, 2015

Month	Collection	Quarterly Collection	Provincial Quarterly Collection
January	50,586.00	134,124.30	27,997,851.88
February	39,484.80		
March	44,053.50		
April	39,629.50	108,287.10	13,797,130.23
May	17,038.50		
June	51,619.10		
July	61,492.50	144,309.00	23,276,225.58
August	62,609.50		
September	20,207.00		
October	33,747.00	172,067.40	1,503,974.14
November	83,734.00		
December	54,586.40		
Total		**558,787.80**	**66,575,181.83**

Source: Provincial Treasurer's Office of Maguindanao

As stipulated in the Revenue Code of the Provincial Government of Maguindanao, Article E Section 103 on Tax on Sand, Gravel and other Quarry Products, the Provincial Governor has the exclusive authority to issue permit to extract sand, gravel and other quarry products. This imposition pursuant to the ordinance of the Sangguniang Panlalawigan was adopted from Republic Act 7942.

[5] Data gathering for the case study in Simuay was conducted by Ms. Irene Dillo and Ms. Brenda Lee Drah.

Based on the records of the Provincial Treasurer's Office of Maguindanao, there are eight operating concessionaires in Brgy. Simuay, Sultan Kudarat. These are:

1. Saqqaf S. Maik (Mega Sand and Gravel)
2. H. Salik Maon (H. Salik Concessionnaires)
3. Anso A. Todto (Anso Sand and Gravel)
4. Ibrahim K. Ibrahim (IKI Construction Aggregates Supply – ICAS)
5. Marissa Dayrit Mato (Diamond Aggregates Concessionaire)
6. Omar Sablani
7. Juhari Abu (Tunao Sand and Gravel)
8. Abdulsamad S. Mokamad

It was further disclosed by the former head of the Business Licensing Office of Sultan Kudarat that the concession permit issued by the province covers only the extraction of sand and gravel and other quarry materials from the river bed to the river bank. Transport of sand and gravel from the river bank to consumers, manufacturers of hollow blocks and other areas is already covered by the municipal imposition. This means another set of business permits to process at the municipal level.

Based on the list of business establishments in Sultan Kudarat as of May 2016, out of 184 businesses, 18 are registered with direct connection to sand and gravel operations in Brgy. Simuay. These are categorized, as follows: a) dealer of construction materials (sand and gravel included); b) manufacturer and dealer of concrete hollow blocks (CHB); c) hauler of construction materials; d) hardware with construction materials; and e) combination of the above enumerated businesses which collectively employ a total of 45 workers (see Table 9).

Table 9. Registered Quarrying Operators in Brgy. Simuay in 2016

Name of Owner	Name of Business Establishment	No. of Employees
Hauling Services		
1) Abdulsamad S. Mokamad	ASM CHB Sand and Gravel (Hauler)	**3**
Sand and Gravel with CHB Dealer and Trucking Service		
2) Mato S. Allian	3M Stone Built	**2**
3) Abdulsamad S. Mokamad	ASM CHB Sand and Gravel Dealer	**3**
4) Aileen L. Tan	Bau Build Construction Supply & Trucking Services	**2**
5) H. Salik Maon	H. Salik Concessionaires	**2**
6) Heidi Alonzo Jao	Haj Sand & Gravel and Trucking Services	**1**
7) Hussein M. Ibrahim	JMI Sand & Gravel and Truck Services	**3**
8) Saqqaf S. Maik	Mega Sand and Gravel Dealer	**2**
9) Johari C. Abu	Tunao Sand and Gravel	**5**
10) Ibrahim K. Ibrahim	ICAS	**4**
CHB Manufacturer and Hauling		
11) Faisal A. Tayuan	Fainor CHB Factory	**1**
12) Anwar K. Mero	Norjoelleha Hollow Block Factory	**2**
13) H.Sittie Aisha S. Sandigan	Parrot CHB Builders	**2**
14) Maimona A. Buisan	Princess Z-J CHB and Truck Hauling	**2**
15) Sadat G. Kamdan	Sadat Hollow Block Factory	**2**
Hardware (sand and gravel and CHB included)		
16)Abdulgani S. Datilan	ASD Concrete Products Enterprises	**4**
17)Alibai Abad Karim	Azizah Hardware & construction supplies	**3**
18) Malik A. Saludsong	Ionstart hardware and construction supply	**2**
Total		**45**

Source: Sultan Kudarat Licensing Office Record, May 2016

Apart from the 18 registered establishments, there are informal operators which the Provincial Treasurer's Office considers as "attached businesses." These include hauling services and manufacturing of concrete hollow blocks which buys sand and gravel from concessionaires. These small operators have no business permits and would often use the delivery receipts of registered concessionaires.

The sand and gravel from Brgy. Simuay is rated Class A since it is drained by rainwater without the intrusion of saltwater. It is highly in demand and is transported to as far as North Cotabato and Sultan Kudarat in mainland Mindanao, and in the construction of Basilan and Lamitan circumferential road and other infrastructure projects in the island provinces under the Hataman administration. Key informants further claimed that Simuay sand is also transported to other countries such as Brunei, Malaysia and Singapore. In May 2016, Chinese nationals allegedly secured a permit from DENR-ARMM to transport sand samples of about 30 kilos. It was later disapproved since DAO 08 of 2005 limits the sample size to 4-5 kilos.

With an ever increasing demand for Simuay sand, the number of concessionaires, registered business establishments and "attached businesses" also continues to grow. Hollow block factories and dealers of sand and gravel have mushroomed and can be found in both sides of the road approaching the Simuay Bridge in going to the municipality of Parang.

Income of LGUs from quarrying

The tax rate for sand and gravel concession in Barangay Simuay is PhP10 per cubic meter. In one report provided by the Provincial Treasurer's Office in April 2016, the total volume of sand and gravel has reached 8,785 cu. m. which amounts to PhP 87,850.00. The barangay share is computed at PhP 35,140 or 40 percent of total tax payments. The municipal and provincial LGUs get 30 percent each, amounting to PhP 23,130.00 (see Table 10). With this as average monthly income, sand and gravel operation generates a total of PhP 1,054,200.00 annually.

The concession fees and charges as stipulated in Section 104 of Article E of the Provincial Revenue Code states that for industrial category the permit fee is PhP1,000; PhP100 for filing fee and PhP200 for processing fee. With eight concessionaires, the province earns a total of PhP10,400.00. The MLGU of Sultan Kudarat also earns from the business permits for hauling services, hollow block manufacturing, and sale of hardware and construction materials.

ble 10. Consolidated Report of Income from Sand and Gravel Extraction in Simuay River for the Month of April 2016

Concessionaires	No. of Pad	Cu. Mtr	Cu. Mtr	Amount (Peso)		Total	40%	30%	30%
	Issued/Used	Sand	Gravel	Sand	Gravel	Sand/Gravel	Barangay	Municipal	Provincial
so Todto	3 pads	345	10	3,450.00	100.00	3,550.00	1,420.00	1,065.00	1,065.00
Salik Maon	6 pads	1,075		10,750.00		10,750.00	4,300.00	3.225.00	3.225.00
qaf Maik	36 pads	4,905	398	49,050.00	3,980.00	53,030.00	21,212.00	15,909.00	15,909.00
ar Sablani	1 pad	156	20	1,560.00	200.00	1,760.00	704.00	528.00	528.00
ari Abu									
Mokamad									
AS	3 pads	616	375	6,160.00	3,750.00	9,910.00	3,964.00	2,973.00	2,973.00
rissa D. Mato	2 pad	490	395	4,900.00	3,950.00	8,850.00	3,540.00	2,655.00	2,655.00
tal		7,587	1,198	75,870.00	11,980.00	87,850.00	35,140.00	23,130.00	23,130.00

urce: Provincial Treasurer's Office of Maguindanao

shared by some "attached" business operators (i.e. CHB manufacturer and dealer of sand and gravel), they spend around PhP340 per load uivalent to 3 cu. m. of sand and gravel (see Table 11).

ble 11. Schedule of Fees Paid for Sand and Gravel by Non-Concessionaires

Items to be paid	Amount (PhP)	Whom to pay
cubic meter sand and gravel or 1 load	200.00	Concessionaire
oading fee/3 cubic meter	120.00	Loader
oad right or *Sagad* fee/load	5/stations from river bank or 20 since there are 4 stations	Land owners where trucks pass by
oad right or *Sagad* fee/6 cubic meter	10/stations from river bank or 40 since there are 4 stations	
oad right or *Sagad* fee/ ten-wheeler truck	20/stations from river bank or 80 since there are 4 stations	

urce: Hollow block manufacturer and dealer of sand and gravel in Barangay Simuay

The barangay LGU has a share of 40 percent from the taxes imposed on the concessionaires. Based on the April 2016 report, the barangay received its share amounting to PhP35,140.00. This was paid by the concessionaires to the municipal treasury of Sultan Kudarat along with the municipal share. The Local Treasury Operations Assistant (LTOA) noted that they are merely collecting the provincial share based on the delivery receipts submitted by the outgoing trucks of concessionaires.

Economic benefits to the community

The registered local businesses currently employ 45 workers who are all residents of Sultan Kudarat, majority of whom are from Barangay Simuay. These listed businesses are required by the municipal government to provide their workers with social benefits such as PhilHealth, SSS and Pag-IBIG.

Issues and challenges

Understated volume of sand and gravel collected from Simuay River
The LTOA shared that the province established three sub-offices stationed in strategic areas where the hauling trucks are exiting to ensure that they could collect the delivery receipts issued to the concessionaires. These offices are open from 8:00 am to 5:00 pm during week days, and are closed during holidays and weekends. However, sand and gravel operations have no holidays and work can extend even on weekends. Hauling operations start way earlier than 8:00 am and go beyond 5:00 pm. Thus, it can be assumed that not all business transactions are recorded, resulting in underpayment and revenue loss to LGUs.

Proliferation of "attached businesses"
A small fraction of 18 business establishments are formally registered with the LGU of Sultan Kudarat in contrast to more than 100 "attached business operators" with no permits to operate. The workers of these illegal businesses do not avail of social benefits that are enjoyed by the workers of legal establishments. These illegal workers are also given wages far below the minimum wage. Consequently, they do not pay income taxes.

Politics
There is confusion and misunderstanding on the required concession permits being issued by the province vis-à-vis other business permits issued by the municipal LGU. Despite repeated consultations with business operators, some concessionaires choose to secure only one of the required business permits. It has been emphasized by the licensing office of Sultan Kudarat that the concession being issued is only limited to the extraction of quarry materials from the river bed to the river bank. The loading of sand and gravel from the river bank requires another business permit. In the same manner, the hauling of sand and gravel requires another business permit along with manufacturing of CHB and its transport and delivery to other areas. Based on the records of Sultan Kudarat LGU, three concessionaires currently do not have business permits for 2016. These concessionaires do not understand the need to secure business permits from the municipal LGU when they were already issued the clearance to operate by the provincial LGU.

Furthermore, it has been observed that the Mayor's permit is not compulsory in the granting of concession permits. On the part of the LGUs, they expect to be furnished a copy of the list of concessionaires that were given the Governor's permit to operate. However, the provincial LGU expects the municipal LGU to do its share since it is nearer the quarry site and has better knowledge of the operations. Some of the monthly reports do not have the municipal LGU's signature.

The Provincial Treasurer's Office (PTO) has a similar experience in other quarry sites. Local business establishments would not want to secure a business permit from the PTO once they have been issued the Mayor's permit.

A technical staff of DENR-ARMM further noted that in some instances foreign nationals and big businessmen would show them the endorsements from local executives as basis for the issuance of permits despite the lack of supporting documents.

Absence of Provincial Mining and Regulatory Board
While Article E of the Provincial Revenue Code stipulates for strict regulation of quarry operations, monitoring and evaluation activities are not conducted since the Provincial Mining and Regulatory Board (PMRB) is not functional. Key informants are quite hopeful that the PMRB would soon be functional or, at the very least, a monitoring and evaluation body duly represented by the provincial and municipal LGUs be organized.

Degradation of Simuay River
The Simuay River has changed so much since commercial quarrying started in the early 1980's. The river has widened to such an extent that its size is now comparable to Rio Grande de Mindanao. Trees and vegetation were once abundant on both sides of the river which was deep enough for anyone to jump into from the approach of Simuay Bridge. Too much extraction over the years has resulted in loss of vegetation which is now replaced with sand and gravel. Jumping into the river nowadays is extremely dangerous and can be fatal.

4.3 Mining exploration in IP ancestral lands within the Bangsamoro[6]

Background

The ARMM has the smallest non-Islamized indigenous population in Mindanao. The region is predominantly populated by several Muslim groups. With a total population of 117,189[7], the non-Islamized tribal peoples in ARMM constitute 3.4 percent of the region's total population estimated at 3,314,000 in 2013.

In the 2013 survey undertaken by IPDEV, 21 non-Islamized tribal groups were identified in mainland ARMM. Among them, three are of significance in terms of population. These are the

[6] Data gathering for the case study in Upi was conducted by Ms. Lualhati Abreu.
[7] Based on the 2013 survey among 80 barangays of the twelve municipalities in mainland ARMM provinces of Maguindanao and Lanao del Sur. The other three provinces of the region are in the Sulu archipelago in the south westernmost part of the country, namely Basilan, Sulu and Tawitawi. The Indigenous Peoples of Mainland ARMM, IPDEV, 2014, p. 7.

Teduray, Lambangian and Dulangan Manobo groups. The remaining 18 of the 21 are indigenous groups with concentrations outside of the Muslim region in Mindanao as well as in Luzon.

Two of the three groups, the Teduray and the Lambangian, are concentrated in the Fakal Mountain Range called by some writers as the Teduray Highlands that rimmed the southern portion of the province of Maguindanao. They are in the towns of Upi, South Upi and Datu Blah Sinsuat. The biggest in terms of population, the Dulangan Manobo, are in the adjoining peaks of the Daguma Mountain Range mainly clustered in the town of Ampatuan.

Although culturally distinct from one another, the three groups are genetically linked since the Lambangian is said to be borne out of the intermarriages among the Tedurays and the Dulangan Manobos. Territorial and physical proximity all the more bound them to one another through political and trading alliances as well as in having common myths, legends and beliefs passed on from one generation to the next. While each has a language distinct from the other two, they all share common words with trivial differences only in nuances in pronunciation.

The most distinct commonality among the three is their trade relations with the Islamized indigenous group in the area, the Maguindanao, since time immemorial. Subsequently, such economic relations led to their political subjugation under the sultanate of Maguindanao with its formal establishment during the reign of Sultan Kudarat. The Teduray is believed to have kinship relations with the Maguindanao, with common lineage through the brothers Mamalu and Tabunaway, with one becoming Islamized and the other remaining animist with the coming of Sharif Kabungsuan.

There had been reports of mining activities in the town of Upi and Datu Blah Sinsuat (DBS) in Maguindanao since 2014. The Regional Physical Framework Plan 2000-2030 has included in its list of Reported Mineral Deposits in ARMM (metallic and non-metallic) the town of Upi, with deposits of metallic gold, iron, copper and zinc, and non-metallic limestone. Despite such confirmed deposits, there have been no recorded explorations of these mineral resources.

The Bangsamoro Development Agency (BDA) for its part also listed Upi with mineral deposits of gold, silver and copper in a Powerpoint presentation made in 2014. Apparently, the listing was also done without any confirmation through explorations of such reported deposits. Both initial scoping did not report any mining activities conducted in Upi. Much earlier, there had been talks among the locals about the presence of gold deposits in the area, as 'evident' of the golden sand dust on the ground that runs along the rivers and creeks in the area. The land's rusty red color in some areas is readily interpreted by the locals to be rich in iron mineral deposits.

Initial mining exploration

Two years ago, particularly on April 23, 2014, a civilian helicopter (known to residents of the Teduray Highlands as belonging to the governor of Maguindanao), landed at the rice field owned by Orting Pablo in Kansar Gadung, and later on the ground near the house of Rogelio "Boy" Indong in Sitio Lahangkeb, Barangay Rempes, Upi, Maguindanao. Leaders of peoples'

organizations in the highlands had no prior knowledge of the said activity that subsequently led to the following:

1. July 10, 2014, aerial survey around the highlands with the use of the same helicopter;
2. July 20, 2014, initial digging around the vicinity of Indong's house and hauling of the soil collected with the use of a horse by a resident in the locality;
3. July 21, 2014, arrival of three engineers allegedly from Green Process, Inc. At around five o'clock in the afternoon of the same day, security personnel headed by a Lt. Baylon arrived at the house of Indong to secure the said engineers;
4. July 21 onwards, deeper digging up of bigger holes for more soil samples around the perimeter area of Kansar Gadung. A total of fifteen holes were dug up, each 1 sq. ft. in width and 12 feet in depth. The soil samples gathered of about one cubic foot in size reportedly weighed one kilo. The samples were airlifted by the helicopter;
5. July 26, another aerial survey was undertaken with the same chopper at Sitio Bulawan, Ranao, Pilayan,Upi. Two choppers were used in hauling the equipment which is now kept in Indong's house along with the personnel involved in the operation.

The next day, July 27, the Teduray, Lambangian and Dulangan Manobo Ancestral Domains Claimants (TLADMADC) brought to the Mayor's attention the sampling activities undertaken without community consultation or permit issued by the barangay LGUs. The persons involved were identified to include LGU officials (DBS Mayor Datu Marshall "Toto" Sinsuat, Rogelio "Boy" Indong, Sahid "Ungkar" Paco and Waheda Ulalisan); Green Process, Inc. personnel (Alexie Alvin C de Leon, Angelo 'Ting' Cabaron and Jimmy Trapal); and security personnel led by Kamad Ulalison and Lt. Baylon along with six CAFGU paramilitary troopers.

The TLADMADC expressed their fears and apprehensions that landslides and flash floods brought about by mining activities would not only destroy their communities but would also lead to contamination of their water resources. The barangays that would highly be affected by mining operations are the following: Barangays Rempes, Bantek, Renti, Ranao Pilayan and Rifao of Upi; and the coastal barangays of Tubuan, Nalkan, Tambak and Kinimi in DBS. Numerous creeks and rivers such as Tubuan, Mara, Bidek Mara, Dumlem and Kinimi would likewise be affected.

The Timuay-Labi, Sannie Bello, also sought an audience with the mayor who did not deny the ongoing exploration for nickel deposits in Upi. However, he did not inform Bello of the PhP50M given by Gov. Mangudadatu for road construction that would connect Upi with DBS through the Tubuan River.

Meanwhile, opposition to mining as expressed by TLADMADC seemed to have put on hold the exploration activities in Upi. However, the road construction project is now construed by CSO leaders as preparatory for mining ventures in the near future. In an interview with the mayor, he clarified that the road would be used for quarrying of limestones from the river. He further noted that the limestones would be used to build infrastructures only within Upi. However, TLADMADC leader, Timuay Alim Bandara, strongly believes that quarrying would not be profitable enough for the LGU to allocate PhP50M for road construction.

Two years ago in 2014, while exploration activities were ongoing in Upi, DBS barangay officials from the coastal barangays of Tubuan, Nalkan, Pura and Matober, as well as upland barangays Dasa, Sinagsak and Lapakan, were called for a meeting. They were given a lecture on the benefits of mining in the area--free scholarships for deserving Teduray students; job opportunities for DBS residents; free schools and hospitals, and concrete houses for residents.[8]

However, most barangay officials who attended the meeting were wary of the potential bad effects of mining in their areas. They have seen early on how the road construction along the coastline from Brgy. Matuber to Pura and Tapian had caused siltation of their municipal fishing grounds near the Moro Gulf.

Two years have passed since mining exploration was done in Upi. Results of the soil sampling have, yet, to be discussed with local leaders and communities.

Issues and challenges

Both CSO officers and barangay officials have expressed their apprehensions and outright rejection of possible mining operations in the locality mainly due to its negative impact on the environment. The CSOs reiterate their common stand and demand for the implementation of the Indigenous Peoples Rights Act (IPRA) which embodies their right to self-determination and self-governance, as stipulated in the United Nations (UN) Declaration on the Rights of the Indigenous Peoples (UNDRIP) as well as the International Labor Organization (ILO) Convention 169 of 1989 entitled, "Convention Concerning Indigenous and Tribal Peoples in Independent Countries." They are one in saying that any mining firm planning to operate in their areas should secure their Free and Prior Informed Consent (FPIC) before embarking on its project. The FPIC process would pave the way for further negotiations on royalty sharing between and among stakeholders and investors.

A major challenge for the IPs within the ARMM is the non-recognition and non-implementation of the IPRA in the Bangsmoro. The situation is further aggravated by the signing of the FAB and the Comprehensive Agreement on the Bangsamoro (CAB) with the annexes to the latter. Of particular importance to the IPs is the annex on wealth sharing. Even without the passage of the Bangsamoro Basic Law (BBL) by both the Senate and the House of Representatives, the CAB and its annexes is a binding agreement signed between the GPH and the MILF.

As stipulated in the agreement and the first crafted basic law, the GPH has devolved all IP concerns entirely to the exclusive power of the Bangsamoro political entity, without due consideration to the IP positions expressed both to the GPH and the MILF since 2005. It is for this reason that the tribal leaders have decided to convene the Limud Baglalan Temanding Kuwagib be Fusaka Inged (Tribal Leaders Conference to Re-examine IP Rights on Ancestral Domains). It was held on December 13 to 15, 2013 at the St. Joseph OND Convention Center, Tamontaka, Datu Odin Sinsuat, Maguindanao. After the conference, the indigenous peoples in the proposed Bangsamoro core area, thereafter calling themselves Tribal Peoples (TP), are now

[8] Interview with Mayor Piang of Upi.

arming themselves for the new battle ahead, and that is the call for the reformulation of IP rights in the BBL to be crafted anew under the new administration.

In response to the threat of mining in their areas, the Limud Baglalan Declaration challenged the tribal peoples with the call to invoke their "rights over the Inged or Native Title," a territory inherited from their ancestors in claiming shares in the exploration, development and utilization of natural resources based on customary laws.

4.4 Oil and gas exploration in the Ligawasan Marsh[9]

The Ligawasan Marsh has an estimated area of 288,000 hectares which makes it the largest wetland in Mindanao, and the second largest wetland in the Philippines. It is a convergence of three marshes—namely the Liguasan, Libungan and Ebpanan. It threads through the provinces of Maguindanao, Cotabato and Sultan Kudarat. A much larger area is claimed by Maguindanao, extending to five municipalities in Cotabato and a portion of Lambayong in Sultan Kudarat.

The marvels and importance of the Ligawasan Marsh are not only confined to the locals of the three provinces whose livelihoods are mainly fishing and farming. The Protected Areas and Wildlife Division (PAWD) of the DENR has declared that the floral composition in the marsh consists of l94 species belonging to l53 genera in 65 plant families. Twelve of these species are endemic to the Philippines. Most are upland, including hardwood flora species that grow in the floodplains.

A portion of the marsh of about 43,971 hectares has been declared as Game Refuge and Bird Sanctuary through Forestry Administrative Order No. 19 issued on January 19, 1941. It is now supporting the species of endemic threatened birds that includes the Philippine eagle and the Philippine duck (Anas luzonica). The expansive swamp forest of the marsh is also an important wetland area of other water bird species like herons, egrets, rails, shorebirds and ducks. It is the only haven of the comb–crested Jacana, also known as the lotus bird or the lily trotter bird. It was named as such due to its habit of 'walking' on the water's surface by skipping through the leaves of lotus and water lilies. The marsh is also the last stronghold of the endangered Philippine crocodile. It supports the survival of 33 species of freshwater fishes. It is home to 92 species of birds, six species of reptiles and five species of amphibians.

Ali Hadji Nasser, chief of PAWD-DENR in Central Mindanao, noted that the crocodile named 'Malang' that was caught in Dungguan, M'lang in April 2014 is the largest among Philippine freshwater crocodiles in captivity. It measured at 2.18 meters total body length. In April 2016, an eight-foot long crocodile named 'Silangan' was caught in Brgy. Cuyapon in Kabacan. Both crocodiles had been released back to its natural habitat in the Ligawasan Marsh.

In 1998, NEDA-Region XII prepared the Ligawasan Marsh Development Master Plan (1999-2025), recommending the declaration of the Ligawasan Marsh as protected area. Earlier efforts for the conservation of the marsh were funded by UNDP-GEF Small Grants Program (SGP) and

[9] Data gathering for the case study on Ligawasan Marsh was conducted by Ms. Irene Dillo and Ms. Brenda Lee Drah.

the Foundation for Philippine Environment (FPE) through the Ligawasan Marsh Integrated Conservation and Resource Management Project. Another effort was through the National Program Support-Environment and Natural Resources Management Project (NPS-ENRMP).

In April 2014, DENR-Region XII conducted a public hearing and consultation in Kabacan for the proposed establishment of the Ligawasan Marsh as protected area by virtue of RA No. 7568 or the National Integrated Protected area System (NIPAS) Act of 1992. This was attended by representatives from six municipalities, namely Tulunan, Pikit, M'lang and Kabacan (Cotabato); Pagalungan and Datu Montawal (Maguindanao). The majority was amenable to the proposal. Also in 2014, the UNESCO considered the inclusion of the Ligawasan Marsh as a World Heritage site. No updates have been received so far regarding this plan.

Initial exploration for oil and gas

The last known exploration of the Ligawasan Marsh in search of natural gas and fossil fuel was in 1997. The Malaysian petroleum giant, Petronas Carigali, led the exploration in partnership with the Philippine National Oil Company (PNOC). There were three drilling tests undertaken in three barangays of Sultan sa Barongis (SSB), Maguindanao. The tests revealed that the area has good economic potential for the extraction of natural gas and oil. According to the PNOC, "the estimated natural gas deposits in SSB alone would be enough to fuel a 60-megawatt power plant for 20 years. The PNOC hopes to use this gas to support the power requirements of Mindanao as well as for industrial applications."

In 2006, Admiral Muhammad Som of the International Monitoring Team (IMT) which provides oversight on the ceasefire agreement between the GPH and MILF acknowledged that the Ligawasan Marsh contains great oil and mineral deposits. In 2008, MNLF Chairman Nur Misuari also shared in one meeting among his followers in Kidapawan City that American oil engineers have declared the marsh to be highly abundant in natural gas. Based on their estimates, total earnings from natural gas can reach $580 billion. Interviews with local residents also reveal that stories have been spreading around in some areas of wells and jetmatic pumps flaming with natural gas. One of four informants has witnessed such occurrence.

In 2011, the national government declared 15 energy blocks or areas for oil and gas exploration, covering a total area of 100,339 sq. km. One of the energy blocks lies in the Cotabato Basin, covering 456 hectares of land area in North Cotabato, Maguindanao and Sultan Kudarat (Ligawasan Marsh), South Cotabato and Davao del Sur. This energy block, according to the DOE, contains an estimated 202 million barrels of oil and at least 821 billion cubic feet of natural gas.

In an interview with Dr. Abonawas Pendaliday on 07 June 2016, he shared that the Ligawasan Marsh has an estimated deposit of 68 billion cubic feet of natural gas. This represents 8.28 percent of the combined estimated deposits of the Cotabato Basin energy block.

For the rights alone to search for oil in Mindanao, a top Malaysian government official offered two billion ringgits or PhP27 billion to Haj Gapul S. Hadjirul, the political director of the MNLF faction led by Nur Misuari. The Malaysian Prime Minister Datuk Seri Najib Tun Razak allegedly

offered 10 billion ringgit to MILF Chair Al Haj Murad Ebrahim for the exploration venture with Malaysia in Mindanao. "Malaysia offered 10 billion ringgit for the exploration of our oil basin at the Ligawasan Marsh in Maguindanao, which the US supports," Hadjirul said. (Manila Standard Today, 29 October 2012).

The Ligawasan Marsh is considered a stronghold of the MILF. President Aquino declared at Camp Darapanan in October 2012 for the national government to put on hold all gas and oil drillings in the ARMM, and this includes the Ligawasan Marsh. This is in response to the request of the MILF until both parties have reached an agreement on wealth sharing in the BBL.

Issues and challenges

Unstable peace and order condition. The Ligawasan Marsh is believed to be the training ground of MILF recruits for military work and production of explosives. The national government has once accused the MILF of harboring kidnap-for-ransom groups (i.e. Pentagon) in the area, particularly the 60-hectare Buliok Complex which was captured by government military forces in February 2003. Surrounding communities were displaced. Both the government and MILF forces suffered deaths, and civilians were among the casualties.

The peace agreement between the GPH and MILF has silenced the guns of both parties. Meanwhile, the military pursuit against the Bangsamoro Islamic Freedom Fighters (BIFF) had disturbed the Buliok complex in the early months of 2015, resulting in the displacement of around 20,000 civilians. This time, the armed clashes were between the MILF and BIFF. The BIFF forces were trying to escape through the Ligawasan Marsh as its safest haven against the government and MILF forces.

Political rivalries led to mass evacuation. The current May 2016 elections have once again disturbed the fragile peace and order condition in the municipalities surrounding the Ligawasan Marsh which include Pagalungan and SSB. The political rivalries among local clans now involve armed confrontations among relatives from both liberation fronts (MILF and MNLF) who are supportive of these politicians.

Siltation and flooding due to cut-off channels and degraded watershed areas. Forest destruction and increasing population that encroaches into the Ligawasan Marsh has resulted in the opening of additional areas for agriculture and exposure to hazardous chemicals. This has further led to soil erosion. The tons of bombs dropped as well as the high powered guns fired in the area also contributed to the degradation of the marsh. All these have contributed to flooding in low-lying areas like Cotabato City and a number of municipalities in Sultan Kudarat.

The cut-off channel in Tunggol was designed to divert the water from Pulangi River to the Ligawasan Marsh that would prevent the municipality of Pikit from flooding. However, the cut-off channel did not mitigate such. In a Situation Report dated 17 June 2011 of the Presidential Task Force on Mindanao River Basin Rehabilitation and Development (PTFMRBRD), Cardinal Orlando Quevedo, then Cotabato Archbishop, revealed that the 40-meter channel has already widened to 120 meters. Its upper portion has practically transformed into a lake. There is no

available data on the current situation of the channel. Seasonal flooding is experienced not only in Pikit but also in nearby Datu Montawal.

Non-approval of BBL. The passage of the BBL is expected to resolve the Bangsamoro problem. As stipulated in the BBL version of the Bangsamoro Transition Commission on wealth sharing, the extraction of fossil fuels such as oil, natural gas and coal, as well as uranium, both the Philippine and the Bangsamoro government shall have equal sharing in the income derived from such economic activity.

The non-approval of the BBL is widely believed to have prolonged the resolution of the Bangsamoro problem. On the part of the Duterte administration, the offered solution to the problem remains vague. Federalism is still an evolving concept that requires further scrutiny in terms of its value and substance as policy substitute to the draft BBL.

Land titling of Ligawasan Marsh. During the time of Gov. Emmanuel Piñol of (North) Cotabato, there was accelerated development in areas near the Ligawasan Marsh. These were the construction of airport in M'lang, the entry of Del Monte banana plantation, land titling as well as Voluntary Offer to Sell (VOS) activities. Land titling and the VOS scheme have encouraged more outsiders to enter the area. With the conversion of marsh areas into agricultural lands, the area became a breeding ground for more land conflicts, not only between Christians and Maguindanaons but also among various armed groups, including elements associated with MILF and MNLF combatants.

5.0 Analysis and Conclusions

5.1 ARMM's economy and mining

The total production output of ARMM in 2015 reached PhP50.4 billion at constant 2000 prices, a decline of 0.8 percent from its 2014 production level of PhP 50.8 billion. In 2014, ARMM's economy grew by 3.0 percent from its 2013 output of PhP 49.3 billion. The 2015 downtrend is attributed to reduced agriculture and fishery production as well as cuts in construction, electricity, gas and water supply activities (see Table 12).

Table 12.Extractive Industry Statistics in the ARMM vis the Philippines, 2013 to 2015

	2013	2014	2015
Gross Regional Domestic and Gross Value Added in Mining, at constant 2000 prices , in PhP million			
Philippines GDP	6,750,631	7,170,414	7,593,769
Mining and Quarrying (M&Q)	72,892	81,695	80,500
% contribution of M&Q to Phil GDP	1.08	1.14	1.06
% growth of M&Q		12.08	(1.46)
ARMM GRDP	49,324	50,784	50,370
Mining and Quarrying in ARMM	113	181	303
% contribution of M&Q to ARMM GRDP	0.23	0.36	0.60
% contribution of ARMM M&Q to Phils M&Q	0.16	0.22	0.38
% growth of ARMM GRDP		2.96	(0.81)
% growth of ARMM M&Q		60.26	66.86

Employment (in thousands, July Quarterly Labor Force Survey)			
Philippines			39,177
% Contribution of M & Q to total Phil employment			3.3
ARMM			1,222
% Contribution of M&Q to total employment in ARMM			0.1
Investments			
Phil Mining Investments from Revitalization Program			
under EO 270 (in US$ million)	1,499.7	1,193.1	924.9
Mining Investments in ARMM (in PhP million) [please refer to Table 3 for details]	707.9	1,208.2	742.0
Total Production Value in Mining (in PhP Billion)			
Large scale metallic mining (DENR-MGB)	98.2	139.1	108.4
Small scale gold mining	1.1	1.0	0.8
Non-metallic mining	57.8	66.1	Not yet available
Large scale metallic mining in ARMM	Not available	NA	NA
Small scale metallic mining in ARMM	NA	NA	NA
Non-metallic mining in ARMM	NA	NA	NA
Number of Operating Metallic Mines (without ARMM)			
Copper (with gold)	1	1	-
Copper (with gold and silver)	2	3	3
Copper (with gold, silver and zinc)	2	1	-
Gold (with silver)	6	6	6
Chromite	3	3	3
Nickel	24	24	27
Iron	3	5	5
Total (excluding ARMM)	41	43	44
Number of Approved and Registered Mining Companies (without ARMM)			
Mineral Production Sharing Agreement (MPSA)	339	339	322
Financial or Technical Assistance Agreement (FTAA)	6	6	6
Exploration Permit (EP)	43	36	33
Industrial Sand and Gravel Permit (IP)	210	196	151
Mineral Processing Permit (MPP)	100	98	59
Total	698	675	571
Number of MPSAs and EPs issued in ARMM (not reflected in total Phils) [as of Dec 2010]	No. of MPSAs – 07 No. of EPs - 12		
Taxes, Fees and Royalties from Mining (without ARMM)			
Fees, Charges, & Royalties Collected by DENR-MGB	1,869.3	3,139.8	1,692.8
Excise Tax Collected by BIR	2,493.5		
Taxes Collected by Natl Govt Agencies	18,498.8		
Taxes, Fees & Charges Collected by LGUs	1,527.4		

Sources: PSA, DENR-MGB (national), ARMM-DENR, ARMM-RBOI

The economy of ARMM is largely dominated by its agriculture sector, accounting for more than half of its gross regional domestic product (61.1 percent in 2013 to 58.5 percent in 2015). Its service sector accounts for one third of the regional economy (33.7 percent in 2013 to 36 percent

in 2015) while the industry sector contributes merely 5 to 7 percent within the period 2013 to 2015. Among all the sub-sectors, mining and quarrying contributes the least to ARMM's economy (0.2 percent to 0.6 percent) but has been growing rapidly at an average of 63.6 percent annually from 2014 to 2015.

In 2015, mining and quarrying output has been estimated at PhP303 million at constant 2000 prices, a 67 percent growth from 2014 output placed at PhP181 million (see Table 13 below).

Table 13.Gross Regional Domestic Product in ARMM, by Sector and Subsector, 2013 to 2015*

Sector/Subsector	2013	2014	2015
I. Agriculture, Hunting, Forestry and Fishing	30,142	29,885	29,442
a. Agriculture and Forestry	22,950	22,460	21,832
b. Fishing	7,192	7,425	7,610
II. Industry	2,536	3,356	2,806
a. Mining and Quarrying	**113**	**181**	**303**
b. Manufacturing	582	599	637
c. Construction	550	1,315	748
d. Electricity, Gas and Water Supply	1,290	1260	1,118
III. Service Sector	16,646	17,543	18,122
a. Transportation, Storage & Communication	1,886	1,969	2,108
b. Trade and Repair of Motor Vehicles, Motorcycles, Personal and Household Goods	501	544	579
c. Financial Intermediation	1,420	1,557	1,697
d. Real Estate, Renting & Business Activities	3,769	4,062	4,098
e. Publication & Defense, Compulsory Social Security	5,956	6,316	6,514
f. Other Services	3,113	3,095	3,125
Gross Domestic Product, ARMM	49,324	50,785	50,370

*At constant 2000 prices, in PhP million Source: Philippine Statistics Authority

With regards to labor force and employment in the ARMM, it is estimated that as of July 2015, 1.2 million are employed out of 1.3 million people in its labor force. ARMM's agriculture sector provides work for 613 thousand of its populace (50.2 percent) while its fisheries sector employs 215 thousand (17.6 percent). Mining and quarrying employs merely one thousand people (0.1 percent). (See Table 15 below.)

Table 14. Percent Distribution of Employed Persons, Philippines and ARMM, July 2015

Major Industry Group	Employed Persons
Philippines (number in thousands)	39,177
Mining and quarrying (in %)	0.6
ARMM (number in thousands)	1,222
Total (in %)	100.0
Agriculture, hunting and forestry	50.2
Fishing	17.6
Mining and quarrying	**0.1**
Manufacturing	2.1
Electricity, gas, steam and air conditioning supply	0.0
Water supply; sewerage, waste management and remediation activities	-
Construction	1.9

Wholesale and retail trade; repair of motor vehicles and motorcycles	12.3
Transportation and storage	6.7
Accommodation and food service activities	0.4
Information and communication	0.1
Financial and insurance activities	0.1
Real estate activities	-
Professional, scientific and technical activities	-
Administrative and support service activities	0.7
Public administration and defense; compulsory social security	3.7
Education	2.9
Human health and social work activities	0.3
Arts, entertainment and recreation	0.2
Other service activities including activities of households as employers; undifferentiated goods and services-producing activities of households for own use	0.8
Activities of extrateriitorial organizations and bodies	-

Source: Philippine Statistics Authority, *July 2015 Labor Force Survey*

The above data highlights two important conclusions in relation to the extractive industry in the ARMM. First, the contribution of mining and quarrying is currently very minimal at 0.2-0.6 percent, although it has been growing rapidly (63.6% annually) from 2014 to 2015, mainly due to the mining operations in Languyan, Tawi-tawi which generated an income of around PhP 1 billion in 2013 alone. Second, its contribution to local employment is, likewise, very minimal with around 1,000 employed personnel (0.1%), in contrast to the combined figures of more than 800,000 individuals employed (67.6%) in the agriculture and fisheries sectors.

The case studies and dialogues with CSOs and government agencies also support the above findings considering the informality of the extractive industry, particularly in the quarrying sector, as highlighted in the Simuay case where there are more "attached" or illegal businesses than legitimate business operators. In the case of mining operations in Tawi-tawi, employment has been limited to a small fraction of the population since mining is still a fledgling industry. While companies have been required to hire locals, available positions are mainly limited to rank and file, seasonal and temporary jobs that require little or very limited technical capabilities. Managerial and supervisory positions as well as those that require highly technical skills (i.e. mining engineers, geologists) are mostly outsourced.

Third, as a fledgling industry, mining offers opportunities that can support local economic development and poverty alleviation in the ARMM, as seen in the receptiveness of local communities and LGUs in Tawi-tawi that are directly benefiting from the operations of SR Languyan. However, the absence of enabling laws (i.e. environment and mining codes, recognition of IPRA) heighten the vulnerabilities of certain groups and communities who are not benefiting from these investments as well as those who oppose the entry of mining for environmental and health reasons. A case in point are the seaweed farmers and fisherfolks in Languyan whose livelihoods are threatened by soil erosion and flooding brought about by nickel mining operations in the area.

Studies conducted on mining underscore its potential threats to water resources, particularly in small island economies like Tawi-tawi. And while the regional government continues to promote mining investments in the ARMM through the BOI, the decision as to 'where to mine' as well as

'where not to mine' is not guided by scientific analysis and technical studies that seriously look into the carrying capacities and limitations, as well as the long-term environmental impacts of these investments.

Fourth, the extractive industry in the ARMM currently operates in an atmosphere of 'secrecy' and lack of transparency especially at the initial exploratory phase of a mining project. This is quite evident in the case of IP groups and communities in Upi where exploration activities led by local politicians in collaboration with mining investors were conducted without community consultations and strict observance of the FPIC process. The lack of transparency and citizen's participation further contributes to conflict as it sows the seed of distrust that can trigger armed violence in conflict-prone settings such as in ARMM.

In the case of mining operations in Tawi-tawi, companies like SR Languyan currently provide a platform for transparency and citizen participation through the MMT which utilizes the expertise of local NGOs and academic institutions in monitoring mining activities. However, the technical capacities and independence of these CSOs need to be enhanced for them to successfully negotiate with the company and get a fair share of the income generated from resource extraction for the benefit of the LGUs and communities that they serve. Members of the MMT are currently observed to be beholden to these companies which are partly owned by local politicians.

Fifth, the Extractive Industry Transparency Initiative (EITI) provides various platforms and mechanisms which local groups, communities and LGUs in the ARMM can explore in order to maximize the benefits as well as reduce the risks and potential dangers of mining investments in their localities. More importantly, EITI in the ARMM can be used as a platform for dialogues and confidence building among key stakeholders in the extractive industry -- government agencies and LGUs, civil society organizations and business groups, in order to develop mutual trust and understanding that can be strong foundations for long-term efforts toward reducing conflict and alleviating poverty in the extractive sector.

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The data collected to write this report included financial statements of 56 mining firms. They were not used, however, in order to preserve data-source consistency. Very important and valuable information on costs, revenues, and corporate social responsibility project spending were organized, possibly for some future study on the extractive industry again. The tables summarizing the information are included in this annex.

Total revenue of select mining companies in 2014

Total direct revenue	Total other direct revenue	Total revenues
89,269,827,059	578,933,626	89,848,760,685

Total employment costs of select companies in 2014

Direct input - Labor costs	Indirect input - Labor costs	Pension and employee benefits	Professional fees	Total employment costs
8,913,927,298	2,592,324,791	41,624,889	2,709,495,780	14,257,372,757

Total CSR (Corporate Social Responsibility)
332,172,686

Total taxes paid by select companies in 2014

Corporate tax	Taxes (Direct)	Taxes (Indirect)	Total taxes paid
4,752,175,778	3,666,445,364	603,574,187	9,022,195,328

Reporting template--- Bureau ofInternal Revenue (BIR)

General guidelines

Disclosures per reporting template should include all taxes attributed to taxable year 2014 irrespective of whether these were settled or paid in 2013 (advance payments) or 2015 (post settlement). Essentially, **accrual basis will be adopted**; hence taxes disclosed should correspond to reported amounts per final reports submitted to the Commission on Audit (COA).

Reporting templates should present the total taxes/fees for the year with corresponding schedules disclosing the breakdown with the required leve of detail (e.g. per frequency, receiving office) indicated in each. **Taxes disclosed should only pertain to those solely imposed by the Bureau of Internal Revenue.**

Reporting templates should be completed and provided no later than in order to commence reconciliation process, **and likewise completed on a per company basis and not project. FAILURE TO SUBMIT THE TEMPLATES BEFORE THE DEADLINE WOULD MEAN THAT YOUR AGENCY'S DATA WILL BE REPORTED AS UNEXPLAINED DISCREPANCIES IN THE EITI REPORT.**

Please provide any relevant information for reconciliation process under remarks column.

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For queries and concerns, you may directly reach _____, Independent Administrator, or the PH-EITI Secretariat.

Kindly accomplish one template for each company. In case a company has several projects, please accomplish separate templates for each project.

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Philippine Extractive Industries Transparency Initiative

Reporting template – Bureau of Internal Revenue

Type of tax	Cut-off date (Period covered)	Date paid	Proof of payment	Amount paid	Remarks
Name of company: **Name of project:** **Location: (Province, municipality, barangay)**					
Excise tax on minerals					
Corporate income tax					
Withholding tax					
Foreign shareholder dividends					
Profit remittance to principal					
Royalties to claim owners					
Improperly accumulated retained earnings tax					
(IAET)					

Guidelines/Reminders
•Reporting template should encompass all filings made for 2013 including quarter payments and annual filing (e.g. 1702Q and 1702A).
•Please disclose if there were subsequent amendments made to initial filings and any deficiency taxes (penalties, surcharges, interest) paid.

For companies under ITH in 2014 or 2015

Company	Project	Taxable income under ITH	Taxable income under normal corporate tax	Income tax due on the normal operations / Actual tax paid

Total collections reported to the Department of Budget and Management

Sources of receipts (per company)	Date remitted	Proof of payment	Amount remitted	Remarks
Mining taxes (Excise tax)				

Certification

I hereby certify the following:

1.I am the duly authorized and designated representative of _____ with office address at _____ ; and
2.All information disclosed and documents to be submitted in satisfaction of the EITI initiative are considered authentic and complete, and all statements and information provided therein are true and correct.

Authorized representative (Department/Agency head)
BIR-Large Taxpayers Division

Date

PH-EITI
Philippine Extractive Industries Transparency Initiative

2. Schedule

Type of tax	Cutoff date (Period covered)	Date paid	Filing reference no.	Proof of payment	RDO/Bank branch receiving payment	Amount paid	Remarks
Excise tax on minerals							
Corporate income tax							
Withholding tax							
Foreign shareholder dividends							
Profit remittance to principal							
Royalties to claim owners							
Improperly accumulated retained earnings tax (IAET)							

Industry information	Year		Amount paid		
		in USD	in PHP	Remarks	
Total BIR collection from mining companies - large scale metallic	2014				
	2015				
Total BIR collection from mining companies - small scale metallic	2014				
	2015				
Total BIR collection from mining companies - large scale non-metallic	2014				
	2015				
Total BIR collection from oil and gas companies	2014				
	2015				
Total BIR collection from coal companies	2014				
	2015				

Reporting templates (government)

General guidelines

Disclosures per reporting template should include all taxes attributed to taxable year 2014 irrespective of whether these were settled or paid in 2013 (advance payments) or 2015 (post settlement). Essentially, **accrual basis will be adopted**; hence taxes disclosed should correspond to reported amounts per final reports submitted to the Commission on Audit (COA).

Reporting templates should present the total taxes/fees for the year with corresponding schedules disclosing the breakdown with the required level of detail (e.g. per frequency, receiving office) indicated in each. **Taxes disclosed should only pertain to those solely imposed by the Bureau of Customs.**

Reporting templates should be completed and provided no later than _____ in order to commence reconciliation process, **and likewise completed on a per company basis and not project.**

FAILURE TO SUBMIT THE TEMPLATES BEFORE THE DEADLINE WOULD MEAN THAT YOUR AGENCY'S DATA WILL BE REPORTED AS UNEXPLAINED DISCREPANCIES IN THE EITI REPORT.

Please provide any relevant information for reconciliation process under remarks column.

Reporting templates should be signed by an authorized representative of the agency such as Department Secretary or Head of the Agency's Finance Department.

For queries and concerns, you may directly reach _____, Independent Administrator, or the PH-EITI Secretariat.

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PH-EITI
Philippine Extractive Industries Transparency Initiative

Isla Lipana & Co.

1. Reporting template – Bureau of Customs

Type of tax	Date paid	Amount paid	Remarks
Name of company:			
Customs duties			
VAT on imported materials and equipment			
Excise tax on imported goods (e.g. petroleum products)			

Aggregated Data

Type of tax	Required Data	Amount
Customs duties	a. Total for large-scale metallic companies b. Total for large-scale non-metallic companies c. Total for oil and gas companies d. Total for coal companies	
VAT on imported materials and equipment	e. Total for large-scale metallic companies f. Total for large-scale non-metallic companies g. Total for oil and gas companies h. Total for coal companies	
Excise tax on imported goods (e.g. petroleum products)	i. Total for large-scale metallic companies j. Total for large-scale non-metallic companies k. Total for oil and gas companies l. Total for coal companies	

pwc

Isla Lipana & Co.

Certification

I hereby certify the following:

1.I am the duly authorized and designated representative of _____ with office address at _____ ; and
2.All information disclosed and documents to be submitted in satisfaction of the EITI initiative are considered authentic and complete, and all statements and information provided therein are true and correct.

_____
Authorized representative (Department/Agency head)
BOC - Export Coordination Division Manila

_____
Date

PH-EITI
Philippine Extractive Industries Transparency Initiative

Isla Lipana & Co.

2. Schedules

Type of tax	Date paid	Filing reference no.	Proof of payment	BOC office (Port) receiving payment	Amount paid	Remarks
Customs duties						
VAT on imported materials and equipment						
Excise tax on imported goods (e.g. petroleum products)						

Industry information	Year		Amount paid		
		in USD	in PHP	Remarks	
Total BOC collection from mining companies - large scale metallic	2014				
	2015				
Total BOC collection from mining companies - small scale metallic	2014				
	2015				
Total BOC collection from mining companies - large scale non-metallic	2014				
	2015				
Total BOC collection from oil and gas companies	2014				
	2015				
Total BOC collection from coal companies	2014				
	2015				

Guidelines/Reminders:

Reporting template --- Department ofBudget and Management

General guidelines

Disclosures per reporting template should include all taxes attributed to taxable year 2014 irrespective of whether these were settled or paid in 2013 (advance payments) or 2015 (post settlement). Essentially, **payments/receipts disclosed** should correspond to reported amounts per final reports submitted to the Commission on Audit (COA).

Reporting templates should present the total taxes/fees for the year with corresponding schedules disclosing the breakdown with the required level of detail (e.g. per frequency, receiving office) indicated in each.

Reporting templates should be completed and provided no later than _____ in order to commence reconciliation process.

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Please provide any relevant information for reconciliation process under remarks column.

Reporting templates should be signed by an authorized representative of the agency such as Department Secretary or Head of the Agency's Finance Department.

For queries and concerns, you may directly reach _____, Independent Administrator, or the PH-EITI Secretariat.

Kindly accomplish one template for each LGU.

PH-EITI
Philippine Extractive Industries Transparency Initiative

1. Reporting templates – Department ofBudget and Management

Share in national wealth (per LGU)

Sources of distribution	Collecting agency (source of certification)	Date released	Proof of payment	Amount paid (reflected in the certification)	Remarks
Mining taxes					
Mineral reservations					
Utilization of hydroelectric					
Geothermal and other sources of energy					
Forestry charges					

Certification

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1.I am the duly authorized and designated representative of _____ with office address at _____ ; and
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_____
Authorized representative (Department/Agency head)
DBM - Budget and Management Bureau for Security, Peace and Justice Sector

_____
Date

PH-EITI
Philippine Extractive Industries Transparency Initiative

Reporting template—Department of Energy

General guidelines

Disclosures per reporting template should include all taxes attributed to taxable year 2014 irrespective of whether these were settled or paid in 2013 (advance payments) or 2015 (post settlement). Essentially, **accrual basis will be adopted**; hence taxes disclosed should correspond to reported amounts per final reports submitted to the Commission on Audit (COA).

Reporting templates should present the total taxes/fees for the year with corresponding schedules disclosing the breakdown with the required level of detail (per frequency, receiving office) indicated in each. **Taxes disclosed should only pertain to those solely imposed by the Department of Energy.**

Reporting templates should be completed and provided no later than _____ in order to commence reconciliation process.

FAILURE TO SUBMIT THE TEMPLATES BEFORE THE DEADLINE WOULD MEAN THAT YOUR AGENCY'S DATA WILL BE REPORTED UNEXPLAINED DISCREPANCIES IN THE EITI REPORT.

Please provide any relevant information for reconciliation process under remarks column.

Reporting templates should be signed by an authorized representative of the agency such as Department Secretary or Head of the Agency's Finance Departme

For queries and concerns, you may directly reach _____, Independent Administrator, or the PH-EITI Secretariat.

Kindly accomplish one template for each company. In case a company has several projects, please accomplish separate templates for each project.

PH-EITI
Philippine Extractive Industries Transparency Initiative

1. Reporting template

Name of company:
Name of Project:
Service Contract No:
Location: (Province, municipality, barangay)
Coordinates:

i. Revenue stream **Type of receipt**	**Date paid**	**Amount paid**		**Remarks**
		in USD	**in PHP**	
Net government share from coal production (excluding portion allocated to BIR for income taxes)				
Signature Bonus (DOE Model Contract)				
Assistance in kind (Clause 9.2 DOE Model Contract)				
Training, conferences, and other assistance fund (Clause 9.3, Paragraph 1, DOE Model Contract)				
Training and institutional development assistance fund(Clause 9.3, Paragraph 3, DOE Model Contract)				
Payment of operator in case of default in performance (Clause 4.3 DOE Model Contract)				

ncentives granted

Project (Service Contract No.)	Type of incentives	Amount (if fiscal incentive)

Production volume coal projects

Project	Production volume (extracted and processed)	Total volume (delivered for sale or exported)

Certification

I hereby certify the following:

1. I am the duly authorized and designated representative of _____ with office address at _____; and
2. All information disclosed and documents to be submitted in satisfaction of the EITI initiative are considered authentic and complete, and all state

Name
Director, Energy Resources and Development Bureau

Date

Name

Director, Financial Services

Date

2. Schedules

Type of receipt	Date paid	Proof of payment	Amount in USD	in PHP	Remarks
Net government share from coal production (excluding portion allocated to BIR for income taxes)					
Signature Bonus (DOE Model Contract)					
Assistance in kind (Clause 9.2 DOE Model Contract)					
Training, conferences, and other assistance fund (Clause 9.3, Paragraph 1, DOE Model Contract)					
Training and institutional development assistance fund(Clause 9.3, Paragraph 3, DOE Model Contract)					
Payment of operator in case of default in performance (Clause 4.3 DOE Model Contract)					

Industry information	Year		Amount paid		
		in USD	in PHP	Remarks	
Total DOE collection from coal companies	2014				
Total DOE collection from coal companies	2015				

Guidelines/Reminders

1. Entities should likewise disclose Philippine Peso equivalent upon payment date.
2. Please provide any relevant information for reconciliation process under remarks column.

Reporting template—Department ofEnergy

General guidelines

Disclosures per reporting template should include all taxes attributed to taxable year 2014 irrespective of whether these were settled or paid in 2013 (advance payments) or 2015 (post settlement). Essentially, **accrual basis will be adopted**, hence taxes disclosed should correspond to reported amounts per final reports submitted to the Commission on Audit (COA).

Reporting templates should present the total taxes/fees for the year with corresponding schedules disclosing the breakdown with the required level of detail (e.g. per frequency, receiving office) indicated in each. **Taxes disclosed should only pertain to those solely imposed by the Department of Energy.**

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Kindly accomplish one template for each company. In case a company has several projects, please accomplish separate templates for each project.

PH-EITI
Philippine Extractive Industries Transparency Initiative

1. Reporting template

Name of company:
Name of Project:
Service Contract No:
Location: (Province, municipality, barangay)
Coordinates:

i. Revenue stream		**Amount paid**		
Type of receipt	**Date paid**	**in USD**	**in PHP**	**Remarks**
Government share from oil and gas production				
Allocated to BIR for income taxes and others				
Allocated to LGU				
Net government share				
Signature Bonus (Clause 20.01 DOE Model Contract)				
Discovery bonus (Clause 20.02 DOE Model Contract)				
Production bonus (Clause 20.03, .02, .05, DOE Model contract)				
Annual Rental fees for retained area after exploration (Sec 9(e) PD 87, Clause 5.04 DOE Model Contract)				
Payment of contractor in case of default in performance (Clause 6.04 Model Contract)				
Data fees				

Guidelines/Reminders
- . Disclosure should be per entity and not on a per consortium/project basis

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Philippine Extractive Industries Transparency Initiative

ii. Socialfunds

Type	Source of funds (name of project and company)	Name of recipients /beneficiaries of funds	Nature of the project	Amount of fund	Total actual expenditures: Amount spent (in USD & PHP)	Total actual expenditures: Period covered	Remarks
Development Assistance Fund (Clause 17.05 DOE Model Contract)							
Abandonment fund (Clause 7.01H DOE Model Contract)							
Training fund for DOE employees (Clause 17.02 Model Contract)							
Scholarship for students in the vicinity (5,000-10,000 per year) (Clause 17.05 Model Contract)							

Special Account 151 (SA 151)

Beginning balance at the start of 2014 and 2015	Nature of expenditure	Amount	Amount	Recipient

Ending Balance (end of 2014 and 2015)

Incentives granted

Project (Service Contract No.)	Type of incentives	Amount (if fiscal incentive)

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Philippine Extractive Industries Transparency Initiative

Production volume of OG projects

Project	Production volume (extracted and processed)	Total volume (delivered for sale or exported)

Aggregated Data

Mineral Product	Production		Export			GVA	GDP	Exports % Contribution	Employment	Government revenue (in billion PHP)
	Volume	Value	Volume	Value						
				In PHP	In US$					
Oil and gas										

Guidelines/Reminders
•To disclose total contributions received from the SC38 Consortium attributed to 2014 results of operations.
•To provide breakdown on the more significant expenditures incurred as funded by and paid through SA 151
•DOE will be requested to attach the 2014 SIE for SA 151 that will serve as reference document for disclosures above

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Philippine Extractive Industries Transparency Initiative

Certification

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1.I am the duly authorized and designated representative of _____ with office address at _____ ; and
2.All information disclosed and documents to be submitted in satisfaction of the EITI initiative are considered authentic and complete, and all statements and information provided therein are true and correct.

Rino E. Abad
Director, Energy Resources and Development Bureau

Araceli S. Soluta
Director, Financial Services

Date

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Philippine Extractive Industries Transparency Initiative

2. Schedules

Type of receipt	Date paid	Proof of payment	Amount paid in USD	in PHP	Remarks
Government share					
Allocated to BIR for income taxes and others					
Allocated to LGU					
Net government share					
Signature bonus					
Discovery bonus					
Production bonus					
Annual rental fees for retained area after exploration					
Payment of contractor in case of default in performance					
Data fees					
Industry information	**Year**		**Amount paid**		
			in PHP	Remarks	
Total DOE collection from OG companies	2014				
Total DOE collection from OG companies	2015				

Guidelines/Reminders
1.Entities should likewise disclose Philippine Peso equivalent upon payment date.
2.Please provide any relevant information for reconciliation process under remarks column.

PH-EITI
Philippine Extractive Industries Transparency Initiative

Reporting templates --- Local Government Units

General guidelines

Disclosures per reporting template should include all taxes attributed to taxable year 2014 irrespective of whether these were settled or paid in 2013 (advance payments) or 2015 (post settlement). Essentially, **accrual basis will be adopted**; hence taxes disclosed should correspond to reported amounts per final reports submitted to the Bureau of Local Government - Finance (BLGF) and Commission on Audit (COA).

Reporting templates should present the total taxes/fees for the year with corresponding schedules disclosing the breakdown with the required level of detail (e.g. per frequency, receiving office) indicated in each

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Philippine Extractive Industries Transparency Initiative

1. Reporting templates – Local Government Unit

Name of company:
Name of project:
Location (Indicate province, municipality and barangay):

Type of payment under the Local Government Code:	**Date paid**	**Proof of payment**	**Amount (PHP)**	**Remarks**
Local business tax 1. Paid to the LGU where the mining operation is located 2. Paid to the LGU where the principal office is located				
Real property tax				
- Basic				
- Special Education Fund (SEF)				
Occupation fees				
Mayor's permit				
Community Tax				

2. Share in national wealth

Sources of receipts	**Date received**	**Proof of payment**	**Amount (PHP)**	**Remarks**
Mining taxes				
Mineral reservations				
Utilization of hydroelectric				
Geothermal and other sources of energy				
Forestry charges				

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Philippine Extractive Industries Transparency Initiative

3. Payments based on specific LGU Codes/Ordinances and other regulations

Please provide information on payments you collect from mining/oil/gas/coal companies in your area based on your local tax codes/ordinances

Type of payments Made to LGUs by Mining & Oil/Gas Companies	**Rate (%)/Amount (PHP)** [Please Specify Rate or Amount]	**Legal Basis** [Please Specify Section/Article Number of Ordinance]	**Responsible Office within LGU (Assessment)**	**Responsible Office within LGU (Collection)**

4. LGU expenses and projects directly funded by receipts from mining and OG collections

Source (Mining or OG project)	**Nature of expense or project** (include short description of the project. i.e., construction of waiting shed located at Brgy. A, 12-km FMR located in Brgy B, 100sq m barangay health center in Brgy C, payment of salaries for health workers, etc.)	**Total amount used (PHP)**

Additional information

Grants and donations received

Recipient/s	Donation (cash or in kind; if in kind, specify item)	Amount (monetary equivalent)
LGUs		

Sales of mining/OG projects in LGU's jurisdiction

Do you collect information regarding the sales of companies in your jurisdiction?
If yes, how do you generate your data?
If information is available please provide the following:

Project	Sales (2013)

What is your basis for computing business tax? Please provide basis of computation and formula.

Infrastructural projects funded by the companies from which the LGU benefits as of December 2014

Name of Project	*Purpose/Specifications (e.g. schools, roads, etc.)*	*Recipient (e.g. barangay, municipality)*	*Total Project Cost (PHP)*	*Year completed*

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Philippine Extractive Industries Transparency Initiative

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_____ Date:

Authorized representative (Department/Agency head/Local Chief Executive)

PH-EITI
Philippine Extractive Industries Transparency Initiative

2. Schedules

Type of tax	Date paid	Proof of payment	LGU receiving payment	Amount (PHP)	Remarks
Local business tax					
1. Paid to the LGU where the mining operation is located					
2. Paid to the LGU where the principal office is located					
Real property tax					
- Basic					
- Special Education Fund (SEF)					
Occupation fees					
Mayor's permit					
Community Tax					
Other payments made under local tax codes/ordinances					

Industry information	Year		Amount		
		in USD	(PHP)	Remarks	
Total LGU collection from mining companies - large scale metallic	2014				
	2015				
Total LGU collection from mining companies - small scale metallic	2014				
	2015				
Total LGU collection from mining companies - large scale non-metallic	2014				
	2015				
Total LGU collection from oil and gas companies	2014				
	2015				
Total LGU collection from coal companies	2014				
	2015				

Reporting template --- Mines and Geosciences Bureau

General guidelines

Disclosures per reporting template should include all taxes attributed to taxable year 2014 irrespective of whether these were settled or paid in 2013 (advance payments) or 2015 (post settlement). Essentially, **accrual basis will be adopted**; hence taxes disclosed should correspond to reported amounts per final reports submitted to the Commission on Audit (COA).

Reporting templates should present the total taxes/fees for the year with corresponding schedules disclosing the breakdown with the required level of detail (e.g. per frequency, receiving office) indicated in each. **Taxes disclosed should only pertain to those solely imposed by the Mines and Geosciences Bureau/ Department of Environment and Natural Resources.**

Reporting templates should be completed and provided no later than _____ in order to commence reconciliation process, **and likewise completed on a per company basis and not project.**

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For queries and concerns, you may directly reach _____, Independent Administrator, or the PH-EITI Secretariat.

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PH-EITI
Philippine Extractive Industries Transparency Initiative

1. Reporting templates – Mines and Geosciences Bureau

Revenue stream

Name of company:
Name of project:
Location: (Province, municipality, barangay)
Coordinates:

Type of tax	Date paid	Amount paid
Royalty in mineral reservation		
Others (penalties, fines, etc.)		

PH-EITI
Philippine Extractive Industries Transparency Initiative

ENVIRONMENTAL, SOCIAL DEVELOPMENT AND SAFETY AND HEALTH EXPENDITURES

1. Environmental Funds and Expenditures

Fund Type	Administrator	Basis of calculation		Beginning balance	Withdrawn amount from the fund	Ending balance	Additions to the fund
		Reference	Mandated fund				
Mine Rehabilitation Fund							
a. Rehabilitation Cash Fund							
b. Monitoring Trust Fund							
Final Mine Rehabilitation and/or Decommissioning Fund (FMR/DF)							
Mine Waste and Tailings Fees Reserve Fund (MWTF)							
Environmental Trust Fund							

Expenditures	Mine Life/No. of Years of Rehabilitation and/or Decommissioning	Mandated Expenditure for the Mine Life/No. of Years of Rehabilitation and/or	Mandated Expenditure for the
Environmental Protection and Enhancement Program (EPEP)		EPEP Cost	nual EPEP Co
Final Mine Rehabilitation and/or Decommissioning Plan (FMR/DP)		FMRDP Cost	nnual FMR/D
Compensation for Damages from MWTF	N/A	N/A	N/A

Guidelines/Reminders

- Administrator - Identify the entity that manages the fund (i.e. Company, government institutions/units, officers or representatives)
- Basis of calculation - Describe how total amount of the fund was calculated (e.g. as percentage of revenue/operating costs, as specified in Men

Period covered	Remarks

Actual Expenditure for	Balance	Period Covered	Remarks
Cos			
D			
t of Compensation			

norandum of Agreement (MOA) or mining contract, etc.).

2. Social Development Management Program (SDMP)

Coverage Period[1]	Year	Mandated Expenditures[2]			Actual Expenditures[3]			Unspent Budget[4]			Remarks[5]
		SDMP[6]	IEC	DMTG	SDMP	IEC	DMTG	SDMP	IEC	DMTG	
	1										
	2										
	3										
	4										
	5										
TOTAL (5-Year SDMP)											
TOTAL (As of December 2014)											

[1] Reckoned from the year the 5-Year SDMP started

[2] Based on the approved 5-Year SDMP

[3] Expenditures include carry-over (unspent) amount from previous ASDMP

[4] Unspent amount from the previous ASDMP

[5] Any explanations/deviations

[6] Refers to development of host and neighboring communities

Other information

- How much is the operating cost for 2014?
- Who is the implementer/contractor?
- Who are the partner organizations?

3. Safety and Health Programs

Type	Total actual expenditures		Remarks
	Actual expenditures	Period covered	
Safety and Health Program			
TOTAL AMOUNT			

Guidelines/Reminders

- MGB will be requested to attach respective 2014 SIE of the funds enumerated as basis for initial comparison.

3. MGB fund financed by receipts from its share of mineral reservation (10% of 5%)

Nature of expense or project	Beginning balance	Requested amount	Amount released	Expenses	Ending balance

4. Total collections reported to the Department of Budget and Management

Sources of receipts (per company)	Date remitted	Proof of payment	Amount remitted	Remarks
Mineral reservations				

5. Production volume of mining projects (c/o MGB satellite offices)

Project	Barangay	LGU	Production volume (extracted and processed)	Total volume (delivered for sale or exported)

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Philippine Extractive Industries Transparency Initiative

Additional information - Gross production in metric tons (WM/T)

Mineral Product	Production		Sales									
		`	Local		Export							
						Value						
	Volume	Value	Volume	Value	Volume	In PHP	In US$	Country of Destination	Customer	Related to mining company	Price (Average/ Range)	Forex
Gold Dore (kgs):												
Contained gold (kgs)												
Contained silver (kgs)												
Copper Concentrate (DMT)												
Contained gold (kgs)												
Contained silver (kgs)												
Nickel Direct Shipping Ore (WMT)												
Chromite Ore/Concentrate (DMT)												
Zinc Concentrate (DMT)												
Iron Ore/ Concentrate (DMT)												
Others: (Specify)												

Other details required

a. Total production and value (in PHP) of selected Metals in the Philippines, by region

Region	Gold		Copper		Nickel		Chromite	
	Quantity (in kg)	Value	Quantity (in DMT)	Value	Quantity (in DMT)	Value	Quantity (in DMT)	Value
I								
II								
etc.								
Total								

b. Total export volume and value (in PHP) of selected Metals in the Philippines, by region

Region	Gold		Copper		Nickel		Chromite	
	Quantity (in kg)	Value	Quantity (in DMT)	Value	Quantity (in DMT)	Value	Quantity (in DMT)	Value
I								
II								
etc.								
Total								

Aggregated Data

Mineral Product	Production		Export			GVA	GDP	Exports % Contribution	Employment	Government revenue (in
	Volume	Value	Volume	Value						
				In PHP	In US$					
Mining - large scale metallic										
Mining - large scale nonmetallic										
Mining - small scale metallic										

PH-EITI
Philippine Extractive Industries Transparency Initiative

Certification

I hereby certify the following:

1. I am the duly authorized and designated representative of _____ with office address at _____; and
2. All information disclosed and documents to be submitted in satisfaction of the EITI initiative are considered authentic and complete, and all statements and information provided therein are true and correct.

_____

Authorized representative (Department/Agency head)
DENR-MGB-Mineral Economics, Information and Publication Division

_____

Date

PH-EITI
Philippine Extractive Industries Transparency Initiative

2. Schedules

Type of tax	Date paid	Proof of payment	MGB office receiving payment	Amount paid	Remarks
Royalty in mineral reservation					
Others (e.g. penalties, fines, etc.)					

Guidelines/Reminders

1. For occupation fees, to disclose to which project this relates to under the remarks column to facilitate reconciliation with the MGB.
2. Likewise, if the entity is operating a number of projects across various locations, the reporting template should disclose royalty payments to each area.

Reporting template --- Mines and Geosciences Bureau

General guidelines

Disclosures per reporting template should include all taxes attributed to taxable year 2014 irrespective of whether these were settled or paid in 2013 (advance payments) or 2015 (post settlement). Essentially, **accrual basis will be adopted**; hence taxes disclosed should correspond to reported amounts per final reports submitted to the Commission on Audit (COA).

Reporting templates should present the total taxes/fees for the year with corresponding schedules disclosing the breakdown with the required level of detail (e.g. per frequency, receiving office) indicated in each. **Taxes disclosed should only pertain to those solely imposed by the Mines and Geosciences Bureau/ Department of Environment and Natural Resources.**

Reporting templates should be completed and provided no later than _____ in order to commence reconciliation process, **and likewise completed on a per company basis and not project.**

FAILURE TO SUBMIT THE TEMPLATES BEFORE THE DEADLINE WOULD MEAN THAT YOUR AGENCY'S DATA WILL BE REPORTED AS UNEXPLAINED DISCREPANCIES IN THE EITI REPORT.

Please provide any relevant information for reconciliation process under remarks column.

Reporting templates should be signed by an authorized representative of the agency such as Department Secretary or Head of the Agency's Finance Department.

For queries and concerns, you may directly reach _____, Independent Administrator, or the PH-EITI Secretariat.

Kindly accomplish one template for each company. In case a company has several projects, please accomplish separate templates for each project.

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1. Reporting templates – Mines and Geosciences Bureau

Revenue stream

Name of company:
Name of project:
Location: (Province, municipality, barangay)
Coordinates:

Type of tax	Date paid	Amount paid
Royalty in mineral reservation		
Others (penalties, fines, etc.)		

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ENVIRONMENTAL, SOCIAL DEVELOPMENT AND SAFETY AND HEALTH EXPENDITURES

1. Environmental Funds and Expenditures

Fund Type	Administrator	Basis of calculation		Beginning balance	Withdrawn amount from the fund	Ending balance	Additions to the fund
		Reference	Mandated fund				
Mine Rehabilitation Fund							
a. Rehabilitation Cash Fund							
b. Monitoring Trust Fund							
Final Mine Rehabilitation and/or Decommissioning Fund (FMR/DF)							
Mine Waste and Tailings Fees Reserve Fund (MWTF)							
Environmental Trust Fund							

Expenditures	Mine Life/No. of Years of Rehabilitation and/or Decommissioning	Mandated Expenditure for the Mine Life/No. of Years of Rehabilitation and/or	Mandated Expenditure for the
Environmental Protection and Enhancement Program (EPEP)		EPEP Cost	nual EPEP Co
Final Mine Rehabilitation and/or Decommissioning Plan (FMR/DP)		FMRDP Cost	nnual FMR/D
Compensation for Damages from MWTF	N/A	N/A	N/A

Guidelines/Reminders

- Administrator - Identify the entity that manages the fund (i.e. Company, government institutions/units, officers or representatives)
- Basis of calculation - Describe how total amount of the fund was calculated (e.g. as percentage of revenue/operating costs, as specified in Men

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Period covered	Remarks

Actual Expenditure for	Balance	Period Covered	Remarks
Cos			
D			
t of Compensation			

norandum of Agreement (MOA) or mining contract, etc.).

2. Social Development Management Program (SDMP)

Coverage Period[1]	Year	Mandated Expenditures[2]			Actual Expenditures[3]			Unspent Budget[4]			Remarks[5]
		SDMP[6]	IEC	DMTG	SDMP	IEC	DMTG	SDMP	IEC	DMTG	
	1										
	2										
	3										
	4										
	5										
TOTAL (5-Year SDMP)											
TOTAL (As of December 2014)											

[1] Reckoned from the year the 5-Year SDMP started

[2] Based on the approved 5-Year SDMP

[3] Expenditures include carry-over (unspent) amount from previous ASDMP

[4] Unspent amount from the previous ASDMP

[5] Any explanations/deviations

[6] Refers to development of host and neighboring communities

Other information

- How much is the operating cost for 2014?
- Who is the implementer/contractor?
- Who are the partner organizations?

3. Safety and Health Programs

Type	Total actual expenditures		Remarks
	Actual expenditures	Period covered	
Safety and Health Program			
TOTAL AMOUNT			

Guidelines/Reminders

- MGB will be requested to attach respective 2014 SIE of the funds enumerated as basis for initial comparison.

3. MGB fund financed by receipts from its share of mineral reservation (10% of 5%)

Nature of expense or project	Beginning balance	Requested amount	Amount released	Expenses	Ending balance

4. Total collections reported to the Department of Budget and Management

Sources of receipts (per company)	Date remitted	Proof of payment	Amount remitted	Remarks
Mineral reservations				

5. Production volume of mining projects (c/o MGB satellite offices)

Project	Barangay	LGU	Production volume (extracted and processed)	Total volume (delivered for sale or exported)

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Additional information - Gross production in metric tons (WM/T)

Mineral Product	Production		Sales									
		`	Local		Export							
						Value						
	Volume	Value	Volume	Value	Volume	In PHP	In US$	Country of Destination	Customer	Related to mining company	Price (Average/ Range)	Forex
Gold Dore (kgs):												
Contained gold (kgs)												
Contained silver (kgs)												
Copper Concentrate (DMT)												
Contained gold (kgs)												
Contained silver (kgs)												
Nickel Direct Shipping Ore (WMT)												
Chromite Ore/Concentrate (DMT)												
Zinc Concentrate (DMT)												
Iron Ore/ Concentrate (DMT)												
Others: (Specify)												

Other details required

a. Total production and value (in PHP) of selected Metals in the Philippines, by region

Region	Gold		Copper		Nickel		Chromite	
	Quantity (in kg)	Value	Quantity (in DMT)	Value	Quantity (in DMT)	Value	Quantity (in DMT)	Value
I								
II								
etc.								
Total								

b. Total export volume and value (in PHP) of selected Metals in the Philippines, by region

Region	Gold		Copper		Nickel		Chromite	
	Quantity (in kg)	Value	Quantity (in DMT)	Value	Quantity (in DMT)	Value	Quantity (in DMT)	Value
I								
II								
etc.								
Total								

Aggregated Data

Mineral Product	Production		Export			GVA	GDP	Exports % Contribution	Employment	Government revenue (in
	Volume	Value	Volume	Value						
				In PHP	In US$					
Mining - large scale metallic										
Mining - large scale nonmetallic										
Mining - small scale metallic										

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Certification

I hereby certify the following:

1. I am the duly authorized and designated representative of _____ with office address at _____; and
2. All information disclosed and documents to be submitted in satisfaction of the EITI initiative are considered authentic and complete, and all statements and information provided therein are true and correct.

_____

Authorized representative (Department/Agency head)
DENR-MGB-Mineral Economics, Information and Publication Division

_____

Date

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2. Schedules

Type of tax	Date paid	Proof of payment	MGB office receiving payment	Amount paid	Remarks
Royalty in mineral reservation					
Others (e.g. penalties, fines, etc.)					

Guidelines/Reminders

1. For occupation fees, to disclose to which project this relates to under the remarks column to facilitate reconciliation with the MGB.
2. Likewise, if the entity is operating a number of projects across various locations, the reporting template should disclose royalty payments to each area.

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Reporting templates --- National Commission on Indigenous Peoples

General guidelines

Disclosures per reporting template should include all taxes attributed to taxable year 2014 irrespective of whether these were settled or paid 2013 (advance payments) or 2015 (post settlement). Essentially, **accrual basis will be adopted**; hence taxes disclosed should correspond reported amounts per final reports submitted to the Commission on Audit (COA).

Reporting templates should present the total taxes/fees for the year with corresponding schedules disclosing the breakdown with the require of detail (e.g. per frequency, receiving office) indicated in each. **Taxes disclosed should only pertain to those solely imposed by the National Commission on Indigenous People.**

Reporting templates should be completed and provided no later than _____ in order to commence reconciliation process, **a completed on a per company basis and not project.**

FAILURE TO SUBMIT THE TEMPLATES BEFORE THE DEADLINE WOULD MEAN THAT YOUR AGENCY'S DATA WILL REPORTED AS UNEXPLAINED DISCREPANCIES IN THE EITI REPORT.

Please provide any relevant information for reconciliation process under remarks column.

Reporting templates should be signed by an authorized representative of the agency such as Department Secretary or Head of the Agency's F Department.

For queries and concerns, you may directly reach _____. Independent Administrator, or the PH-EITI Secretariat.

Kindly accomplish one template for each company. In case a company has several projects, please accomplish separate templates for each pr

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Reporting template

Name of Company: **Name of Project:** **Location (Province, Municipality, Barangay):** **IP Area:** **IPs affected:**			
Type	**Administrator**	**Amount**	**Remarks**
Royalty for IPs			
FPIC expenditure			
Field Based Investigation Fee			

Guidelines/Reminders

- NCIP will be requested to attach the 2013 SIE for FPIC as basis for initial comparison.

Benefits under the MOA:

Recipient/s	**Donor (Company)**	**Contractual obligations that are due and demandable under the MOA**	**Amount (monetary equivalent)**
IP (separate line for each IP)			
NCIP			

Guidelines/Reminders

- List recipient on a per IP basis

Certification

I hereby certify the following:

1.I am the duly authorized and designated representative of _____ with office address at _____; and
2.All information disclosed and documents to be submitted in satisfaction of the EITI initiative are considered authentic and complete, and all statements and information provided therein are true and correct.

Authorized representative (Department/Agency head)
NCIP - Ancestral Domains Office

Date

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Philippine Extractive Industries Transparency Initiative

Reporting template and schedules --- Companies

General guidelines

Disclosures per reporting template should include all taxes attributed to taxable year 2014 irrespective of whether
these were settled or paid in 2013 (advance payments) or 2015 (post settlement). Essentially, **accrual basis will be adopted**; hence taxes disclosed s
amounts per audited financial statements.

Reporting templates should present the total taxes/fees for the year with corresponding schedules disclosing the breakdown with the required level of
(e.g. per frequency, receiving office) indicated in each.

Reporting templates should be completed and provided no later than _____. Based on accomplished reporting templates, the IA will communi
thereafter (i.e., _____) and require participating entities to submit corresponding schedules for those taxes with noted differences. Schedules shou
_____weeks or no later than _____. During the said period, the IA will communicate proposed fieldwork dates to test reconciliation and examine

**FAILURE TO SUBMIT THE TEMPLATES BEFORE THE DEADLINE WOULD MEAN THAT YOUR COMPANY'S DATA WILL BE REI
DISCREPANCIES IN THE EITI REPORT.**

Please provide any relevant information for reconciliation process under remarks column. For example, participating entities may disclose if there wer
initial filings and tax returns, or deficiency taxes (penalties, surcharges, interest) paid that may be included by government agencies in their respective

Reporting templates should be signed by an authorized representative of senior management such as President and Chief Finance Officer.

For queries and concerns, you may directly reach _____, Independent Administrator, or the PH-EITI Secretariat.

For companies with several projects, please accomplish one template per project.

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1. Reporting templates

COMPANY INFORMATION
NAME OF COMPANY:
NAME OF PROJECT
LOCATION OF PROJECT (PROVINCE, MUNICIPALITY, BARANGAY):
ADDRESS OF COMPANY'S PRINCIPAL OFFICE:
TIN:

A. Bureau of Internal Revenue (BIR)

Type of tax	Period covered (Cut-off date)	Amount paid	Remarks
Excise tax on minerals			
Corporate income tax			
Withholding tax			
Foreign shareholder dividends			
Profit remittance to principal			
Royalties to claim owners			
Improperly accumulated retained earnings tax (IAET)			

B. Bureau of Customs (BOC)

Type of tax	Period covered (Cut-off date)	Amount paid	Remarks
Customs duties			
VAT on imported materials and equipment			
Excise tax on imported goods (e.g. petroleum products)			

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C. Philippine Ports Authority (PPA)

Type of tax	Period covered (Cut-off date)	Amount paid	Remarks
Wharfage fees			

D. Department agency

Mines and Geosciences Bureau (MGB)

Type of payment	Period covered (Cut-off date)	Amount paid	Remarks
Royalty in mineral reservation			
Others (e.g. penalties, fines, etc.)			

E. Local government unit (LGUs)

i. Main taxes/fees

Type of taxes	Period covered (Cut-off date)	Amount paid	Remarks
Local business tax (paid either in mine site or head office)			
Real property tax			
- Basic			
- Special Education Fund (SEF)			
Occupation fees			
Mayor's permit			
Community Tax			

ii. Payments based on specific LGU Codes/Ordinances and other regulations

Payments Made to LGUs by Mining Companies	Rate/Amount [Please Specify Rate or Amount]	Legal Basis [Please Specify Section/Article Number of Ordinance]	Responsible Office within LGU (Assessment)	Responsible Office within LGU (Collection)

F. Social funds (Mining)

1 Environmental Funds and Expenditures

Fund Type	Administrator	Basis of calculation		Beginning balance	Withdrawn amount from the fund	Ending balance	Additions to the fund	Period covered	Remarks
		Reference	Mandated fund						
Mine Rehabilitation Fund									
a. Rehabilitation Cash Fund									
b. Monitoring Trust Fund									
Final Mine Rehabilitation and/or Decommissioning Fund (FMR/DF)									
Mine Waste and Tailings Fees Reserve Fund (MWTF)									
Environmental Trust Fund									

Expenditures	Mine Life/No. of Years of Rehabilitation and/or Decommissioning	Mandated Expenditure for the Mine Life/No. of Years of Rehabilitation and/or Decommissioning	Mandated Expenditure for the Period Covered	Actual Expenditure for the Period Covered	Balance	Period Covered	Remarks
Environmental Protection and Enhancement Program (EPEP)		EPEP Cost	Annual EPEP Cost				
Final Mine Rehabilitation and/or Decommissioning Plan (FMR/DP)		FMRDP Cost	Annual FMR/DF				
Compensation for Damages from MWTF	N/A	N/A	N/A	Amount of Compensation			

Guidelines/Reminders

- Administrator - Identify the entity that manages the fund (i.e. Company, government institutions/units, officers or representatives)
- Basis of calculation - Describe how total amount of the fund was calculated (e.g. as percentage of revenue/operating costs, as specified in Memorandum of Agreement (MOA) or mining contract, etc.).

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2. Social Development Management Program (SDMP)

Coverage Period[1]	Year	Mandated Expenditures[2]			Actual Expenditures[3]			Unspent Budget[4]			Remarks[5]
		SDMP[6]	IEC	DMTG	SDMP	IEC	DMTG	SDMP	IEC	DMTG	
	1										
	2										
	3										
	4										
	5										
TOTAL (5-Year SDMP)											
TOTAL (As of December 2014)											

[1] Reckoned from the year the 5-Year SDMP started

[2] Based on the approved 5-Year SDMP

[3] Expenditures include carry-over (unspent) amount from previous ASDMP

[4] Unspent amount from the previous ASDMP

[5] Any explanations/deviations

[6] Refers to development of host and neighboring communities

SDMP Accomplishment covering the periods Y_____ to Y_____ (current 5-year SDMP)

Area	Non-financial Metric used	Accomplishment to date	Cumulative costs to date	Beneficiaries
Social Development & Management (host and neighboring communities)				
a. Human resource development and institutional building	Number of people trained per skill training program	Ex. 1,000 people	Ex. P400,000	Indicate name of barangay, etc.
b. Enterprise development and networking	Number of employment generated per livelihood program			
c. Assistance to infrastructure development and support services	Number of kilometer of road constructed Number of homes energized			
d. Access to education and educational support programs	Number of scholars Number of teachers given subsidy Number of classrooms constructed			
e. Access to health services, health facilities and health professionals	Number of hospitals/health centers constructed Number of patients given subsidy Number of health professionals engaged by the company Number of homes provided with potable water			
f. Protection and respect of socio-cultural values				
g. Use of facilities/services within the mine camp or plant site	Number of students enrolled in company-sponsored schools Number of patients accommodated in company health facilities			
Mining Technology and Geosciences advancement				
a. Basic and applied research on mining technology, geosciences, and related subjects	Nature of research program			

b. Advanced studies, related to mining which are conducted by qualified researchers	Number of qualified researchers			
c. Expenditures for scholars, fellows and trainees, including grants	Number of scholars			
d. Expenditures on equipment and capital outlay as assistance for research and/or educational institutions				
Information, Education & Communication (IEC)				
a. Establishment/enhancement/ maintenance of information and publicity centers				
b. Publication of IEC materials on social, environmental and other issues/concerns				
c. Expenditures for continuing public awareness and education campaigns	Nature of campaign			

Other information

- Entities are required to attach their 2014 Annual SDMP Report (as submitted to the MGB) as part of the completed reporting template. The said Report is expected to detail or enumerate expenditures or projects sourced from the SDMP.
- Who is the implementer/contractor?
- Who are the partner organizations?

3. Safety and Health Programs

Type	Total actual expenditures		Remarks
	Actual expenditures	Period covered	
Safety and Health Program			
TOTAL AMOUNT			

G. National Commission on Indigenous People (NCIP)

Type	Administrator	Basis of calculation		Actual expenditures	Remarks
		Reference	Amount		
FPIC expenditure					
Field Based Investigation Fee					

Type	Recipient IP	Administrator	Basis of calculation		Actual expenditures	Remarks
			Reference	Amount		
Royalty for IPs						

H. Project registration

- Indicate existing registration (e.g. BOI, PEZA)
- Confirmation of fiscal incentives availed in 2014

Incentive	Yes	No	Amount
Income tax			
Duty free - importations			
Real property			
Any preferential tax rates applied			
Others (to enumerate)			

I. Additional information

1. Company profile

Location of Company projects per LGU and Barangay: (Indicate coordinates and provide copy of maps)	
Board members of listed entities	
Who are the listed owners of the Company?	

2. Employment data

Local								Foreign			
Male				Female				Male		Female	
Regular		Contractual		Regular		Contractual		Regular	Consultant	Regular	Consultant
IP	Non-IP	IP	Non-IP	IP	Non-IP	IP	Non-IP				

	Total number of employees	Annual compensation
Company hired: a. Regular b. Contractual/seasonal		
Through contractors		
TOTAL		

*3. Economic linkages**

	Type of service provided	Total number of suppliers	Amount of purchases during the year
From Suppliers and contractors of goods and services			

a. Host and neighboring communities b. Province c. Outside of province			
As supplier of goods and services		name of company supplied with goods and services	Amount of sales during the year

Note: Include backward, forward, and horizontal linkages

4. Outside services (third party contractors)

Name of contractor/supplier	**Nature of service rendered**	**Manpower (headcount) allocated to the Company**
PPA Contractor		

5 *Gross production in metric tons (M/T)*

(Provide supporting documents for production volume and sales data)

Mineral Product	Production			Sales								
				Local		Export			Country of Destination	Customer	Related to mining company	Price (Average/ Range)	Forex
						Volume	Value						
	Volume	Value		Volume	Value	Volume	In PHP	In US$					
Gold Dore (kgs):													
Contained gold (kgs)													
Contained silver (kgs)													
Copper Concentrate (DMT)													
Contained gold (kgs)													
Contained silver (kgs)													
Nickel Direct Shipping Ore (WMT)													
Chromite Ore/ Concentrate (DMT)													
Zinc Concentrate (DMT)													
Iron Ore/ Concentrate (DMT)													
Others: (Specify)													

**For nickel DSO, kindly specify type of ore*

6. Grants and donations outside of SDMP

Recipient/s	Type of Donation (e.g. road, scholarship, etc.)	Amount (monetary equivalent)
LGUs		
IPs		
Others		

7. Other withholding taxes

Type of withholding tax	Cutoff date (Period covered)	Amount remitted	Remarks

8. Enumeration of existing MOAs with IPs

9. Details of CSR projects undertaken

CSR Activities

Recipient/s	Activity	Materials/Supplies Procured	Amount in USD	Amount in PHP	Remarks

Infrastructure

Recipient/s	Type of Infrastructure	Unit of Measure (eg. KM, Linear Meter, SQM)	Total Project cost in USD	Total Project Cost in PHP	Remarks
LGUs					
IPs					
Others					

- List of activities undertaken, materials/supplies procured and facilities constructed during the year
- If possible, to attach available reports submitted to regulatory bodies (e.g. MGB/DENR)
- Infrastructure (roads, bridges) outside of the SDMP subsidized by the company. Indicate monetary equivalent

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10. Commitment fees and Royalty fees - for PMDC ONLY

- Disaggregate the royalties and fees for each company

Name of company	Type of fees	Amount	Period covered	Remarks

Certification

I hereby certify the following:

- I am the duly authorized and designated representative of _____ with office address at _____; and
- All information disclosed and documents to be submitted in satisfaction of the EITI initiative are considered authentic and complet and information provided therein are true and correct.

_____

Authorized representative

Date

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Philippine Extractive Industries Transparency Initiative

2. Schedules

A. BIR

Type of tax	Cutoff date (Period covered)	Date paid	Filing reference no.	Proof of payment	RDO/Bank branch receiving payment	Basis of calculation			Amount paid	Remarks
						Reference	Tax base	Tax rate		
Excise tax on minerals										
Corporate income tax										
Withholding tax										
Foreign shareholder dividends										
Profit remittance to principal										
Royalties to claim owners										
Improperly accumulated retained earnings tax (IAET)										

Guidelines/Reminders

- Reference pertains to the basis of calculation used by the Company in determining tax to be paid. Tax base is the quantitative equivalent of said reference. Example as follows: **Type of tax:** Excise tax | **Reference:** Gross market value of shipments | **Tax base:** PHP XXX.XX

B. BOC

Type of tax	Cutoff date (Period covered)	Date paid	Filing reference no.	Proof of payment	BOC office (Port) receiving payment	Basis of calculation			Amount paid	Remarks
						Reference	Tax base	Tax rate		
Customs duties										
VAT on imported materials and equipment										
Excise tax on imported goods (e.g. petroleum products)										

Guidelines/Reminders

- Filing reference no. refers to Import Entry and Internal Revenue Declaration No.
- Reference primarily pertains to dutiable value and may include landed cost for duties, market value of imported acquisitions for VAT, and others. Tax base represents the equivalent monetary value of disclosed reference.

C. PPA

Type of tax	Date paid	Proof of payment	Port Management Office (PMO)	Basis of calculation	Amount paid	Remarks

				Tax base	**Tax rate**		
Wharfage fees							

Guidelines/Reminders

- If possible, to disclose payments on a per PMO and port/terminal basis specifically for those operating at multi locations (provinces).

D. Department agency - MGB

Type of tax	**Date paid**	**Proof of payment**	**MGB office receiving payment**	**Basis of calculation**		**Amount paid**	**Remarks**
				Reference	**Tax rate**		
Royalty in mineral reservation							
Others (e.g. penalties, fines, etc.)							

Guidelines/Reminders

- For occupation fees, to disclose to which project this relates to under the remarks column to facilitate reconciliation with the MGB.
- Likewise, if the entity is operating a number of projects across various locations, the reporting template should disclose royalty payments to each area.

E. Local government unit

Type of tax	**Date paid**	**Proof of payment**	**LGU receiving payment**	**Basis of calculation**			**Amount paid**	**Remarks**
				Reference	**Tax base**	**Tax rate**		
Local business tax (paid either in mine site or head office)								
Real property tax								
- Basic								
- Special Education Fund (SEF)								
Occupation fees								
Mayor's permit								
Community Tax								

Reporting template and schedules --- Companies

General guidelines

Disclosures per reporting template should include all taxes attributed to taxable year 2014 irrespective of whether these were settled or paid in 2013 (advance payments) or 2015 (post settlement). Essentially, **accrual basis will be adopted**; hence taxes disclosed should correspond to reported amounts per audited financial statements.

Reporting templates should present the total taxes/fees for the year with corresponding schedules disclosing the breakdown with the required level of detail (e.g. per frequency, receiving office) indicated in each.

Reporting templates should be completed and provided no later than . Based on accomplished reporting templates, the IA will communicate the results three (3) days thereafter (i.e.,) and require participating entities to submit corresponding schedules for those taxes with noted differences. Schedules should be endorsed to the IA after _____weeks or no later than _____ . During the said period, the IA will communicate proposed fieldwork dates to test reconciliation and examine sample documents.

FAILURE TO SUBMIT THE TEMPLATES BEFORE THE DEADLINE WOULD MEAN THAT YOUR COMPANY'S DATA WILL BE REPORTED AS UNEXPLAINED DISCREPANCIES IN THE EITI REPORT.

Please provide any relevant information for reconciliation process under remarks column. For example, participating entities may disclose if there were subsequent amendments made to initial filings and tax returns, or deficiency taxes (penalties, surcharges, interest) paid that may be included by government agencies in their respective reporting templates.

Reporting templates should be signed by an authorized representative of senior management such as President and Chief Finance Officer. For queries and concerns, you may directly reach , Independent Administrator, or the PH-EITI Secretariat.

For companies with several projects, please accomplish one template per project.

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1. Reporting templates

COMPANY INFORMATION

NAME OF COMPANY:

NAME OF PROJECT

LOCATION OF PROJECT (PROVINCE, MUNICIPALITY, BARANGAY):
ADDRESS OF COMPANY'S PRINCIPAL OFFICE:

TIN:

A. Bureau ofInternal Revenue (BIR)

Type of tax	**Period covered (Cut-off date)**	**Amount paid**	**Remarks**
Excise tax on minerals			
Corporate income tax			
Withholding tax			
Foreign shareholder dividends			
Profit remittance to principal			
Royalties to claim owners			
Improperly accumulated retained earnings tax (IAET)			

B. Bureau of Customs (BOC)

Type of tax	Period covered (Cut-off date)	Amount paid
Customs duties		
VAT on imported materials and equipment		
Excise tax on imported goods (e.g. petroleum products)		

C. Philippine Ports Authority (PPA)

Type of tax	Period covered (Cut-off date)	Amount paid
Wharfage fees		

Mines and Geosciences Bureau (MGB)

Type of payment	Period covered (Cut-off date)	Amount paid
Occupation fees (only applicable to OG)		

Department of Energy (DOE)

i. Tax/fees payments

Type of payment	Amount paid in USD	in PHP	Remarks
Government share from oil and gas production			
Allocated to BIR for income taxes and others			
Allocated to LGU			
Net government share			
Signature Bonus (Clause 20.01 DOE Model Contract)			
Discovery bonus (Clause 20.02 DOE Model Contract)			
Production bonus (Clause 20.03, .02, .05, DOE Model contract)			
Annual Rental fees for retained area after exploration (Sec 9(e) PD 87, Clause 5.04 DOE Model Contract)			
Payment of contractor in case of default in performance (Clause 6.04 Model Contract)			
Data fees			

Guidelines/Reminders
•Entities should likewise disclose PhP equivalent upon payment date and corresponding foreign exchange rate used under the remarks column.
•If certain fees were paid in another period (e.g. discover bonus), kindly indicate the same under the remarks column, as well as actual year.

ii. Socialfunds

Type	Source of funds (name of project)	Name of recipients /beneficiaries of funds	Amount of fund	Total actual expenditures		Remarks
				Amount spent (in USD & PHP)	Period covered	
Development Assistance Fund (Clause 17.05 DOE Model Contract) Abandonment fund (Clause 7.01H DOE Model Contract) Training fund for DOE employees (Clause 17.02 Model Contract)						
Scholarship for students in the vicinity (5,0 00- 10,000 per year) (Clause 17.05 Model Contract)						

Guidelines/Reminders

•Administrator - Identify the entity that manages the fund (i.e. Company, government institutions/units, officers or representatives)

•Basis of calculation - Describe how total amount of the fund was calculated (e.g. as percentage of revenue/operating costs, as specified in Memorandum of Agreement (MOA) or service contract, etc.).

E. Local government unit (LGUs)

i. Main taxes/fees

Type of taxes	**Period covered (Cut-off date)**	**Amount paid**	**Remarks**
Local business tax (paid either in mine site or head office)			
Real property tax			
- Basic			
- Special Education Fund (SEF)			
Occupation fees			
Mayor's permit			
Local wharfage fees			
Toll fees			
Extraction fees			

ii. Payments based on specific LGU Codes/Ordinances and other regulations

Payments Made to LGUs by Oil/Gas Companies	**Rate/Amount [Please Specify Rate or Amount]**	**Legal Basis [Please Specify Section/Article Number of Ordinance]**	**Responsible Office (Assessment)**	**Responsible Office (Collection)**
Rental fees on mineral lands				
Registration fee				
Community tax				
Regulatory/Administrative fees				
Tax on mining operations				
Environmental fees				
Mine wastes & Tailing fees				
Authority to Construct pollution devices				
Other payments/ Imposed by the LGU (please list and enumerate all that apply)				

H. Project registration

•Indicate existing registration (e.g. BOI, PEZA)
•Confirmation of fiscal incentives availed in 2014

Incentive	Yes	No	Amount
Income tax			
Duty free - importations			
Real property			
Any preferential tax rates applied			
Others (to enumerate)			

I. Additional information

1. Company profile

Location of Company projects per LGU and Barangay: (Indicate coordinates and provide copy of maps)	
Board members of listed entities	
Who are the listed owners of the Company?	

2. Employment data

Local								**Foreign**			
Male				**Female**				**Male**		**Female**	
Regular		**Contractual**		**Regular**		**Contractual**		**Regular**	**Consultant**	**Regular**	**Consultant**
IP	**Non-IP**	**IP**	**Non-IP**	**IP**	**Non-IP**	**IP**	**Non-IP**				

3. Outside services (third party contractors)

Name of contractor/supplier	**Nature of service rendered**	**Manpower (headcount) allocated to the Company**
PPA Contractor		

4. Grants and donations

Recipient/s	**Donation**	**Amount (monetary equivalent)**
LGUs		
IPs		
Others		

5. Gross production

(Provide supporting documents for production volume and sales data)

Product	Production		Sales									
			Local		Export							
					Volume	Value						
	Volume	Value	Volume	Value		In PHP	In US$	Country of Destination	Customer	Related to company	Price (Average/ Range)	Forex
Oil												
Natural gas												
Condensate												
Other (Specify)												

6. Other withholding taxes

Type of withholding tax	Cutoff date (Period covered)	Amount remitted	Remarks

7. Details of CSR projects undertaken

CSR Activities

Recipient/s	Activity	Materials/ Supplies Procured	Amount in USD	Amount in PHP	Remarks

Infrastructure

Recipient/s	Type of Infrastructure	Unit of Measure (eg. KM, Linear Meter, SQM)	Total Project cost in USD	Total Project Cost in PHP	Remarks
LGUs					
IPs					
Others					

- List of activities undertaken, materials/supplies procured and facilities constructed during the year
- If possible, to attach available reports submitted to regulatory bodies (e.g. DOE/DENR)
- Infrastructure (roads, bridges) subsidized by the company. Indicate monetary equivalent

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Philippine Extractive Industries Transparency Initiative

Certification

I hereby certify the following:

- I am the duly authorized and designated representative of _____ with office address at _____; and
- All information disclosed and documents to be submitted in satisfaction of the EITI initiative are considered authentic and c

_____

Authorized representative

Date

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2. Schedules

A. BIR

Type of tax	**Cutoff date (Period covered)**	**Date paid**	**Filing reference no.**	**Proof of payment**	**RDO/Bank branch receiving payment**	**Basis of calculation** **Reference**	**Tax base**	**Tax rate**	**Amount paid**	**Remarks**
Excise tax on minerals										
Corporate income tax										
Withholding tax										
Foreign shareholder dividends										
Profit remittance to principal										
Royalties to claim owners										
Improperly accumulated retained earnings tax (IAET)										

Guidelines/Reminders

- Reference pertains to the basis of calculation used by the Company in determining tax to be paid. Tax base is the quantitative equivalent of said reference. Example as follows: **Type of tax:** Excise tax **Reference:** Gross market value of shipments **Tax base:** PHP XXX.XX

B. BOC

Type of tax	Cutoff date (Period covered)	Date paid	Filing reference no.	Proof of payment	BOC office (Port) receiving payment	Basis of calculation Reference	Tax base	Tax rate	Amount paid	Remarks

Guidelines/Reminders
•Filing reference no. refers to Import Entry and Internal Revenue Declaration No.
•Reference primarily pertains to dutiable value and may include landed cost for duties, market value of imported acquisitions for VAT, and others. Tax base represents the equivalent monetary value of disclosed reference.

C. PPA

	Date paid	Proof of payment	Port Management Office (PMO)	Basis of calculation		Amount paid	Remarks
				Tax base	Tax rate		

Guidelines/Reminders
•If possible, to disclose payments on a per PMO and port/terminal basis specifically for those operating at multi locations (provinces).

D. Department agency

MGB

Type of tax	Date paid	Proof of payment	MGB office receiving payment	Basis of calculation Reference	Tax rate	Amount paid	Remarks
Occupation fees							

Guidelines/Reminders

•For occupation fees, to disclose to which project this relates to under the remarks column to facilitate reconciliation with the MGB.

•Likewise, if the entity is operating a number of projects across various locations, the reporting template should disclose royalty payments to each area.

DOE

Type of payment	Date paid	Proof of payment	Amount in USD	in PHP	Basis of calculation Reference	Amount (USD and PHP)	Remarks
Government share							
Signature bonus							
Discovery bonus							
Production bonus							
Annual rental fees for retained area after exploration							
Payment of contractor in case of default in performance							
Data fees							

Reporting template and schedules --- Companies

General guidelines

Disclosures per reporting template should include all taxes attributed to taxable year 2014 irrespective of whether these were settled or paid i
2013 (advance payments) or 2015 (post settlement). Essentially, **accrual basis will be adopted**; hence taxes disclosed should correspond t
reported amounts per audited financial statements.

Reporting templates should present the total taxes/fees for the year with corresponding schedules disclosing the breakdown with the requirec
of detail (e.g. per frequency, receiving office) indicated in each.

Reporting templates should be completed and provided no later than _____. Based on accomplished reporting templates, the IA wi
communicate the results three (3) days thereafter (i.e.,) and require participating entities to submit corresponding schedules for those
taxes with noted differences. Schedules should be endorsed to the IA after _____weeks or no later than _____. During the said period, the I
will communicate proposed fieldwork dates to test reconciliation and examine sample documents.

**FAILURE TO SUBMIT THE TEMPLATES BEFORE THE DEADLINE WOULD MEAN THAT YOUR COMPANY'S DATA WIL
REPORTED AS UNEXPLAINED DISCREPANCIES IN THE EITI REPORT.**

Please provide any relevant information for reconciliation process under remarks column. For example, participating entities may disclose if
were subsequent amendments made to initial filings and tax returns, or deficiency taxes (penalties, surcharges, interest) paid that may be incl
by government agencies in their respective reporting templates.

Reporting templates should be signed by an authorized representative of senior management such as President and Chief Finance Officer.

For queries and concerns, you may directly reach , Independent Administrator, or the PH-EITI Secretariat.

For companies with several projects, please accomplish one template per project.

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Philippine Extractive Industries Transparency Initiative

1. Reporting templates

COMPANY INFORMATION

NAME OF COMPANY:

NAME OF PROJECT

LOCATION OF PROJECT (PROVINCE, MUNICIPALITY, BARANGAY):
ADDRESS OF COMPANY'S PRINCIPAL OFFICE:

TIN:

A. Bureau ofInternal Revenue (BIR)

Type of tax	**Period covered (Cut-off date)**	**Amount paid**	**Remarks**
Excise tax on minerals			
Corporate income tax			
Withholding tax			
Foreign shareholder dividends			
Profit remittance to principal			
Royalties to claim owners			
Improperly accumulated retained earnings tax (IAET)			

B. Bureau of Customs (BOC)

Type of tax	Period covered (Cut-off date)	Amount paid
Customs duties		
VAT on imported materials and equipment		
Excise tax on imported goods (e.g. petroleum products)		

C. Philippine Ports Authority (PPA)

Type of tax	Period covered (Cut-off date)	Amount paid
Wharfage fees		

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Philippine Extractive Industries Transparency Initiative

D. Department of Energy (DOE)

i. Tax/fees payments

Type of payment	Amount paid in USD	in PHP	Remarks
Government share from coal production			
Allocated to BIR for income taxes and others			
Allocated to LGU			
Net government share from coal production (excluding portion allocated to BIR for income taxes)			
Signature bonus (DOE Model Contract)			
Assistance in kind(Clause 9.2 DOE Model Contract)			
Training, conferences, and other assistance fund (Clause 9.3, Par 1, DOE Model Contract)			
Training and institutional development assistance fund (Clause 9.3, Par 3, DOE Model Contract)			
Payment of operator in case of default in performance (Clause 4.3 DOE Model Contract)			

Guidelines/Reminders
•Entities should likewise disclose PhP equivalent upon payment date and corresponding foreign exchange rate used under the remarks column.
•If certain fees were paid in another period (e.g. discover bonus), kindly indicate the same under the remarks column, as well as actual year.

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E. Local government unit (LGUs)

i. Main taxes/fees

Type of taxes	Period covered (Cut-off date)	Amount paid	Remarks
Local business tax (paid either in mine site or head office)			
Real property tax			
- Basic			
- Special Education Fund (SEF)			
Occupation fees			
Mayor's permit			
Local wharfage fees			
Toll fees			
Extraction fees			

ii. Payments based on specific LGU Codes/Ordinances and other regulations

Payments Made to LGUs by Coal Companies	Rate/Amount [Please Specify Rate or Amount]	Legal Basis [Please Specify Section/Article Number of Ordinance]	Responsible Office (Assessment)	Responsible Office (Collection)

H. Project registration

•Indicate existing registration (e.g. BOI, PEZA)
•Confirmation of fiscal incentives availed in 2014

Incentive	Yes	No	Amount
Income tax			
Duty free - importations			
Real property			
Any preferential tax rates applied			
Others (to enumerate)			

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Philippine Extractive Industries Transparency Initiative

I. Additional information

1. Company profile

Location of Company projects per LGU and Barangay: (Indicate coordinates and provide copy of maps)	
Board members of listed entities	
Who are the listed owners of the Company?	

2. Employment data

Local								**Foreign**			
Male				**Female**				**Male**		**Female**	
Regular		**Contractual**		**Regular**		**Contractual**		**Regular**	**Consultant**	**Regular**	**Consultant**
IP	**Non-IP**	**IP**	**Non-IP**	**IP**	**Non-IP**	**IP**	**Non-IP**				

3. Outside services (third party contractors)

Name of contractor/supplier	**Nature of service rendered**	**Manpower (headcount) allocated to the Company**
PPA Contractor		

4. Grants and donations

Recipient/s	**Donation**	**Amount (monetary equivalent)**
LGUs		
IPs		
Others		

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5. Gross production

(Provide supporting documents for production volume and sales data)

Product	Production		Sales									
			Local		Export							
					Volume	Value		Country of Destination	Customer	Related to company	Price (Average/ Range)	Forex
	Volume	Value	Volume	Value		In PHP	In US$					

6. Other withholding taxes

Type of withholding tax	Cutoff date (Period covered)	Amount remitted	Remarks

7. Details of CSR projects undertaken

CSR Activities

Recipient/s	Activity	Materials/ Supplies Procured	Amount in USD	Amount in PHP	Remarks

Infrastructure

Recipient/s	Type of Infrastructure	Unit of Measure (eg. KM, Linear Meter, SQM)	Total Project cost in USD	Total Project Cost in PHP	Remarks
LGUs					
IPs					
Others					

- List of activities undertaken, materials/supplies procured and facilities constructed during the year
- If possible, to attach available reports submitted to regulatory bodies (e.g. DOE/DENR)
- Infrastructure (roads, bridges) subsidized by the company. Indicate monetary equivalent

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Philippine Extractive Industries Transparency Initiative

Certification

I hereby certify the following:

- I am the duly authorized and designated representative of _____ with office address at _____; and
- All information disclosed and documents to be submitted in satisfaction of the EITI initiative are considered authentic and c

_____

Authorized representative

Date

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Philippine Extractive Industries Transparency Initiative

2. Schedules

A. BIR

Type of tax	Cutoff date (Period covered)	Date paid	Filing reference no.	Proof of payment	RDO/Bank branch receiving payment	Basis of calculation Reference	Tax base	Tax rate	Amount paid	Remarks
Excise tax on minerals										
Corporate income tax										
Withholding tax										
Foreign shareholder dividends										
Profit remittance to principal										
Royalties to claim owners										
Improperly accumulated retained earnings tax (IAET)										

Guidelines/Reminders

- Reference pertains to the basis of calculation used by the Company in determining tax to be paid. Tax base is the quantitative equivalent of said reference. Example as follows: **Type of tax:** Excise tax **Reference:** Gross market value of shipments **Tax base:** PHP XXX.XX

B. BOC

Type of tax	Cutoff date (Period covered)	Date paid	Filing reference no.	Proof of payment	BOC office (Port) receiving payment	Basis of calculation Reference	Tax base	Tax rate	Amount paid	Remarks
Customs duties										
VAT on imported materials and equipment										
Excise tax on imported goods (e.g. petroleum products)										

Guidelines/Reminders
•Filing reference no. refers to Import Entry and Internal Revenue Declaration No.
•Reference primarily pertains to dutiable value and may include landed cost for duties, market value of imported acquisitions for VAT, and others. Tax base represents the equivalent monetary value of disclosed reference.

C. PPA

	Date paid	Proof of payment	Port Management Office (PMO)	Basis of calculation		Amount paid	Remarks
				Tax base	Tax rate		
Wharfage fees							

Guidelines/Reminders
•If possible, to disclose payments on a per PMO and port/terminal basis specifically for those operating at multi locations (provinces).

D. Department agency

DOE

Type of payment	Date paid	Proof of payment	Amount in USD	Amount in PHP	Basis of calculation Reference	Amount (USD and PHP)	Remarks
Government share from coal production							
Allocated to BIR for income taxes and others							
Allocated to LGU							
Net government share from coal production (excluding portion allocated to BIR for income taxes)							
Signature bonus (DOE Model Contract)							
Assistance in kind(Clause 9.2 DOE Model Contract)							
Training, conferences, and other assistance fund (Clause 9.3, Par 1, DOE Model Contract)							
Training and institutional development assistance fund (Clause 9.3, Par 3, DOE Model Contract)							
Payment of operator in case of default in performance (Clause 4.3 DOE Model Contract)							

E. Local government unit

Type of tax	Date paid	Proof of payment	LGU receiving payment	Basis of calculation Reference	Tax base	Tax rate	Amount paid
Local business tax (paid either in mine site or head office)							
Real property tax							
- Basic							
- Special Education Fund (SEF)							
Occupation fees							
Mayor's permit							
Local wharfage fees							
Toll fees							
Extraction fees							

PH-EITI
Philippine Extractive Industries Transparency Initiative

TAXPAYER'S WAIVER
FOR PURPOSES OF THE PHILIPPPINE IMPLEMENTATION OF
THE EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE

I, [NAME OF AUTHORIZED REPRESENTATIVE], the [POSITION/TITLE] and duly authorized representative[1] of NAME OF THE MINING/EXTRACTIVE FIRM (TIN: _____) (*the "Company"*) with principal office address at _____, under oath, hereby –

1. Freely consents and allows the Commissioner of Internal Revenue (*the "Commissioner"*) and her duly authorized representatives to disclose, supply, and/or furnish the Extractive Industries Transparency Initiative (*"EITI"*), financial information on taxes paid by the Company, based on the information contained in the Company's tax returns, audited financial statements and related information available in the possession of the Bureau of Internal Revenue (*the "Bureau"*), particularly its internal revenue tax payments for the taxable year **2014 and 2015**;

2. Holds free from the liabilities sanctioned under (1) Section 270 of the *National Internal Revenue Code of 1997*, as amended, (2) Republic Act (*"R.A."*) No. 6713, also known as the *Code of Conduct and Ethical Standards for Public Officials,* and (3) R.A. No. 10173, otherwise known as the *Data Privacy Act of 2012*, and other related laws, regulations, or issuances thereof, the Commissioner and any officer or employee of the Bureau duly authorized by the Commissioner to disclose pertinent data/information in the Bureau's possession of the Company's audited financial records and tax returns to the EITI; and

3. Willingly allows EITI to disseminate and publish such information for the purpose of compliance with the Philippine implementation of EITI principles and criteria.

4. The execution of the foregoing waiver is solely and exclusively for the purpose of compliance with the implementation of the EITI principles and standard.

Executed this _____ day in _____, Philippines.

ACCCEPTED BY:

CAESAR R. DULAY
Commissioner of Internal Revenue

By:

_____
Revenue Official/Position

[NAME OF THE COMPANY]

By:

[NAME OF AUTHORIZED REPRESENTATIVE]
[POSITION]

WITNESSES

_____
(Signature over printed name)

_____
(Signature over printed name)

[1]Attached and made an integral part hereof is the Taxpayer's/Authorized Signatory's Duly Notarized Proof of Authorization (Special Power of Attorney [for Single Proprietorship], Partner's Resolution [for Partnership], Board of Directors Resolution [For Corporation])

Other withholding taxes

Company Name	Type of Withholding Taxes	Cutoff date (Period Covered)	Amount remitted	Remarks
AAM-Phil Natural Resources Exploration and Development Corporation	Unavailable	Unavailable	Unavailable	Unavailable
Adnama Mining Resources Incorporated	Unavailable	Unavailable	Unavailable	Unavailable
Apex Mining Company inc.	Unavailable	Unavailable	Unavailable	Unavailable
Benguet Nickel Mines, Inc.	Unavailable	Unavailable	Unavailable	Unavailable
Cagdianao Mining Corporation	Withholding Tax on Compensation	1/1/2014 - 12/31/2014	15,370,043.00	
	Expanded Withholding Tax	1/1/2014 - 12/31/2014	23,837,488.00	
	Fringe Benefit Tax	1/1/2014 - 12/31/2014	2,332,579.00	
Carmen Copper Corporation	EWT/FWT/WTC	1/1/2014 - 12/31/2014	0	
Carrascal Nickel Corporation	Compensation	12/31/2014	4,233,976.00	
	Royalty	12/31/2014	7,335,220.00	
	Dividends	12/31/2014	126,200,000.00	
	Interest Income	12/31/2014	12,296.00	
	Expanded	12/31/2014	54,928,091.00	
Citinickel Mines and Development Corporation	Unavailable	Unavailable	Unavailable	Unavailable
Filminera Resources Corporation	Expanded Withholding Tax at Source	1/1/2014 - 12/31/2014	43,296,646.05	
	Withholding Tax - Wages	1/1/2014 - 12/31/2014	27,431,646.63	
	Final Withholding Tax	Unavailable	Unavailable	
Greenstone Resources Corporation	Withholding Tax on Compensation	1/1/2014 - 12/31/2014	13,637,393.06	
	Expanded withholding tax	1/1/2014 - 12/31/2014	23,283,972.16	
	Final Withholding Tax	1/1/2014 - 12/31/2014	2,632,957.13	
Hinatuan Mining Corporation	Unavailable	Unavailable	Unavailable	Unavailable
Johson Gold Mining Corporation	Unavailable	Unavailable	Unavailable	Unavailable
Krominco Inc.	Tax on Compensation and benefits	12/31/2014	635,317.85	
	Creditable Withholding tax	12/31/2014	1,697,283.42	
Lepanto Consolidated Mining Company	Withholding Tax on Compensation	12/31/2014	56,959,169.58	
	Final Withholding Tax	12/31/2014	2,640,302.94	
	Expanded Withholding Tax	12/31/2014	15,266,063.94	
	Fringe Benefit Tax	12/31/2014	855,715.41	
Leyte Iron Sand Mining Corporation	Withholding Tax on Compensation	1/1/2014 - 12/31/2014	4,685,701.00	
	Final Withholding Tax	1/1/2014 - 12/31/2014	2,009,218.00	
	Expanded Withholding Tax	1/1/2014 - 12/31/2014	2,708,805.00	

Company Name	Type of Withholding Taxes	Cutoff date (Period Covered)	Amount remitted	Remarks
Libjo Mining Corporation	No data	No data	No data	
LNL Archipelago Minerals Incorporated	Compensation	1/1/2014 - 12/31/2014	2,752,070.00	
	Expanded	1/1/2014 - 12/31/2014	14,353,090.00	
Marcventures Mining and Development	Unavailable	Unavailable	Unavailable	
Mt. Sinai Mining Exploration and Development Corporation	Unavailable	Unavailable	Unavailable	
Oceana Gold (Philippines), Inc.	WHT on Compensation	1/1/2014 - 12/31/2014	184,208,899.00	
	WHT - Expanded	1/1/2014 - 12/31/2014	99,980,320.00	
	WHT - Final	1/1/2014 - 12/31/2014	3,289,952.00	
Ore Asia Mining and Development Corporation	withholding tax on compensation	1/1/2014 - 12/31/2014	630,340.71	
	expanded withholding tax	1/1/2014 - 12/31/2014	277,723.17	
Oriental Synergy Mining Corporation				
Pacific Nickel Phils., Inc.	Expanded	1/1/2014 - 12/31/2014	2,003,706.67	
	Compensation	1/1/2014 - 12/31/2014	924,822.87	
Philex Mining Corporation	Unavailable	Unavailable	Unavailable	
Philsaga Mining Corporation				
Platinum Group Metals Corporation				
Philippine Mining Development Corporation	Employee wages and creditable income taxes withheld at source	12/31/2014	4,326,574.00	
Rio Tuba Nickel Mining Corporation	Expanded withholding tax	1/1/2014 - 12/31/2014	40,829,995.85	
	Final Withholding Tax	1/1/2014 - 12/31/2014	16,578,487.05	
	Withholding Tax on compensation	1/1/2014 - 12/31/2014	74,720,394.03	
Shuley Mine Incorporated	Withholding Tax on compensation	1/1/2014 - 12/31/2014	1,579,643.00	
	Dividends	1/1/2014 - 12/31/2014	19,600,000.00	
	Expanded	1/1/2014 - 12/31/2014	15,304,643.00	
Sinosteel Phils. H. Y. Mining Corporation	Unavailable	Unavailable	Unavailable	
SR Metals, Incorporated	Withholding Tax on Compensation	12/31/2014	14,141,439.22	
Taganito Mining Corporation	Expanded withholding tax	12/31/2014	67,808,481.79	
	Compensation withholding tax	12/31/2014	64,117,332.55	
	Fringe Benefit Tax	12/31/2014	16,334,353.76	
TVI Resource Development Philippines, Inc (Canatuan)	Withholding tax on compensation	12/31/2014	24,398,095.21	
	Final withholding tax	12/31/2014	2,957,342.76	
	Fringe benefit tax	12/31/2014	1,119,188.45	
	Expanded withholding tax	12/31/2014	4,742,766.65	

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
AAM-Phil Natural Resources Exploration and Development Corporation	Excise tax on minerals	Nickel	BIR	Mining	1142E
AAM-Phil Natural Resources Exploration and Development Corporation	Corporate income tax	Nickel	BIR	Mining	1.11E+04
AAM-Phil Natural Resources Exploration and Development Corporation	Withholding tax - Foreign shareholder dividends	Nickel	BIR	Mining	1.11E+04
AAM-Phil Natural Resources Exploration and Development Corporation	Withholding tax - Royalties to claim owners	Nickel	BIR	Mining	1.42E+04
AAM-Phil Natural Resources Exploration and Development Corporation	Customs duties	Nickel	BOC	Mining	1151E
AAM-Phil Natural Resources Exploration and Development Corporation	VAT on imported materials and equipment	Nickel	BOC	Mining	1151E
AAM-Phil Natural Resources Exploration and Development Corporation	Royalty on mineral reservation	Nickel	MGB	Mining	1.42E+04
AAM-Phil Natural Resources Exploration and Development Corporation	Local business tax (paid either in mine site or head office)	Nickel	LGU	Mining	114521E
AAM-Phil Natural Resources Exploration and Development Corporation	Real property tax - Basic	Nickel	LGU	Mining	113E
AAM-Phil Natural Resources Exploration and Development Corporation	Real property tax - Special Education Fund (SEF)	Nickel	LGU	Mining	113E
AAM-Phil Natural Resources Exploration and Development Corporation	Rehabilitation Cash Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
20,039,727.00	-	20,039,727.00	-	20,039,727.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
6,617,115.00	6,617,115.00	-	6,617,115.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
50,099,318.00	52,323,067.00	(2,223,749.00)	48,111,912.00	(2,223,749.00)	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
8,373,694.00	3,897,585.00	4,476,109.00	-	4,476,109.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
21,916.00	11,239.00	10,677.00	-	10,677.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
21,916.00	11,239.00	10,677.00	-	10,677.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	40,569,691.00	(40,569,691.00)	40,569,691.00	-	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
AAM-Phil Natural Resources Exploration and Development Corporation	Monitoring Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
AAM-Phil Natural Resources Exploration and Development Corporation	Environmental Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
AAM-Phil Natural Resources Exploration and Development Corporation	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
AAM-Phil Natural Resources Exploration and Development Corporation	Mine wastes & Tailing fees	Nickel	SDMP AND OTHER FUNDS	Mining	
AAM-Phil Natural Resources Exploration and Development Corporation	Annual EPEP	Nickel	SDMP AND OTHER FUNDS	Mining	
AAM-Phil Natural Resources Exploration and Development Corporation	Social Development & Management (host and neighboring communities)	Nickel	SDMP AND OTHER FUNDS	Mining	
AAM-Phil Natural Resources Exploration and Development Corporation	Mining Technology and Geosciences advancement	Nickel	SDMP AND OTHER FUNDS	Mining	
AAM-Phil Natural Resources Exploration and Development Corporation	Information, Education & Communication (IEC)	Nickel	SDMP AND OTHER FUNDS	Mining	
AAM-Phil Natural Resources Exploration and Development Corporation	Safety and Health Programs	Nickel	SDMP AND OTHER FUNDS	Mining	
AAM-Phil Natural Resources Exploration and Development Corporation	Royalty for IPs	Nickel	NCIP	Mining	1.42E+04
Adnama Mining Resources Incorporated	Excise tax on minerals	Nickel	BIR	Mining	1142E
Adnama Mining Resources Incorporated	Corporate income tax	Nickel	BIR	Mining	1.11E+04

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
330,851.00	3,052,000.00	(2,721,149.00)	3,052,000.00	-	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
46,779,526.00	47,382,971.00	(603,445.00)	47,382,971.00		B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
2,945,662.00	3,758,278.00	(812,616.00)	3,758,278.00	(812,616.00)	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
154,080.00	104,080.00	50,000.00	104,080.00	50,000.00	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
557,648.00	552,069.00	5,579.00	552,069.00	5,580.00	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
1,724,937.00	2,505,000.00	(780,063.00)	2,505,000.00	(780,063.00)	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
80,822,255.00	51,028,903.00	29,793,352.00	-	29,793,352.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
8,446,940.00	8,446,940.00	-	8,446,940.00	-	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Adnama Mining Resources Incorporated	Withholding tax - Foreign shareholder dividends	Nickel	BIR	Mining	1.11E+04
Adnama Mining Resources Incorporated	Withholding tax - Royalties to claim owners	Nickel	BIR	Mining	1.42E+04
Adnama Mining Resources Incorporated	Customs duties	Nickel	BOC	Mining	1151E
Adnama Mining Resources Incorporated	VAT on imported materials and equipment	Nickel	BOC	Mining	1151E
Adnama Mining Resources Incorporated	Royalty on mineral reservation	Nickel	MGB	Mining	1.42E+04
Adnama Mining Resources Incorporated	Local business tax (paid either in mine site or head office)	Nickel	LGU	Mining	114521E
Adnama Mining Resources Incorporated	Real property tax - Basic	Nickel	LGU	Mining	113E
Adnama Mining Resources Incorporated	Real property tax - Special Education Fund (SEF)	Nickel	LGU	Mining	113E
Adnama Mining Resources Incorporated	Rehabilitation Cash Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Adnama Mining Resources Incorporated	Monitoring Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Adnama Mining Resources Incorporated	Environmental Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Adnama Mining Resources Incorporated	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	949,456.00	(949,456.00)	-	(949,456.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
205,224,842.00	123,359,852.00	81,864,990.00	123,359,852.00	-	E: Reconciled by tracing to the supporting schedule provided by the government agency. No supporting schedule received from the participating entity.
4,709,201.00	3,278,194.00	1,431,007.00	-	1,431,007.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
473,679.00	-	473,679.00	-	473,679.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	52,486,269.00	(52,486,269.00)	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	1,200,550.00	(1,200,550.00)	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Adnama Mining Resources Incorporated	Mine wastes & Tailing fees	Nickel	SDMP AND OTHER FUNDS	Mining	
Adnama Mining Resources Incorporated	Annual EPEP	Nickel	SDMP AND OTHER FUNDS	Mining	
Adnama Mining Resources Incorporated	Social Development & Management (host and neighboring communities)	Nickel	SDMP AND OTHER FUNDS	Mining	
Adnama Mining Resources Incorporated	Mining Technology and Geosciences advancement	Nickel	SDMP AND OTHER FUNDS	Mining	
Adnama Mining Resources Incorporated	Information, Education & Communication (IEC)	Nickel	SDMP AND OTHER FUNDS	Mining	
Adnama Mining Resources Incorporated	Safety and Health Programs	Nickel	SDMP AND OTHER FUNDS	Mining	
Adnama Mining Resources Incorporated	Royalty for IPs	Nickel	NCIP	Mining	1.42E+04
Apex Mining Company inc.	Excise tax on minerals	Copper / Gold / Silver / Zinc	BIR	Mining	1142E
Apex Mining Company inc.	Corporate income tax	Copper / Gold / Silver / Zinc	BIR	Mining	1.11E+04
Apex Mining Company inc.	Withholding tax - Foreign shareholder dividends	Copper / Gold / Silver / Zinc	BIR	Mining	1.11E+04
Apex Mining Company inc.	Withholding tax - Royalties to claim owners	Copper / Gold / Silver / Zinc	BIR	Mining	1.42E+04

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	54,582,619.00	(54,582,619.00)	-	(54,582,619.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	8,804,559.00	(8,804,559.00)	-	(8,804,559.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	1,060,145.00	(1,060,145.00)	-	(1,060,145.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	1,879,048.00	(1,879,048.00)	-	(1,879,048.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	2,570,184.00	(2,570,184.00)	-	(2,570,184.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
34,578,395.00	-	34,578,395.00	-	34,578,395.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
6,569,467.00	-	6,569,467.00	-	6,569,467.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
849,300.00	-	849,300.00	-	849,300.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Apex Mining Company inc.	Customs duties	Copper / Gold / Silver / Zinc	BOC	Mining	1151E
Apex Mining Company inc.	VAT on imported materials and equipment	Copper / Gold / Silver / Zinc	BOC	Mining	1151E
Apex Mining Company inc.	Royalty on mineral reservation	Copper / Gold / Silver / Zinc	MGB	Mining	1.42E+04
Apex Mining Company inc.	Local business tax (paid either in mine site or head office)	Copper / Gold / Silver / Zinc	LGU	Mining	114521E
Apex Mining Company inc.	Real property tax - Basic	Copper / Gold / Silver / Zinc	LGU	Mining	113E
Apex Mining Company inc.	Real property tax - Special Education Fund (SEF)	Copper / Gold / Silver / Zinc	LGU	Mining	113E
Apex Mining Company inc.	Rehabilitation Cash Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Apex Mining Company inc.	Monitoring Trust Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Apex Mining Company inc.	Environmental Trust Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Apex Mining Company inc.	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
7,023,336.00	7,562,184.00	(538,848.00)	7,562,184.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
33,312,136.00	35,779,618.00	(2,467,482.00)	35,237,335.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
31,290,422.00	29,527,835.00	1,762,587.00	29,527,335.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
1,084,649.00	1,111,500.00	(26,851.00)	1,111,500.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
1,084,649.00	1,098,074.00	(13,425.00)	1,098,074.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
1,316,595.00	-	1,316,595.00	1,316,595.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Apex Mining Company inc.	Mine wastes & Tailing fees	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Apex Mining Company inc.	Annual EPEP	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Apex Mining Company inc.	Social Development & Management (host and neighboring communities)	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Apex Mining Company inc.	Mining Technology and Geosciences advancement	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Apex Mining Company inc.	Information, Education & Communication (IEC)	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Apex Mining Company inc.	Safety and Health Programs	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Apex Mining Company inc.	Royalty for IPs	Copper / Gold / Silver / Zinc	NCIP	Mining	1.42E+04
BenguetCorp Nickel Mines, Inc.	Excise tax on minerals	Nickel	BIR	Mining	1142E
BenguetCorp Nickel Mines, Inc.	Corporate income tax	Nickel	BIR	Mining	1.11E+04
BenguetCorp Nickel Mines, Inc.	Withholding tax - Foreign shareholder dividends	Nickel	BIR	Mining	1.11E+04
BenguetCorp Nickel Mines, Inc.	Withholding tax - Royalties to claim owners	Nickel	BIR	Mining	1.42E+04

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
59,083,639.00	59,083,639.00	-	59,083,639.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
31,741,695.00	31,741,695.00	-	31,741,695.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
2,988,362.00	2,988,363.00	(1.00)	2,988,363.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
2,153,327.00	2,153,328.00	(1.00)	2,153,328.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
25,033,591.00	25,033,591.00	-	25,033,591.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
125,000.00	8,250,000.00	(8,125,000.00)	-	(8,125,000.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
39,664,169.00	30,906,418.00	8,757,751.00	37,372,049.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
60,502,840.00	60,502,840.00	-	60,502,840.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
BenguetCorp Nickel Mines, Inc.	Customs duties	Nickel	BOC	Mining	1151E
BenguetCorp Nickel Mines, Inc.	VAT on imported materials and equipment	Nickel	BOC	Mining	1151E
BenguetCorp Nickel Mines, Inc.	Royalty on mineral reservation	Nickel	MGB	Mining	1.42E+04
BenguetCorp Nickel Mines, Inc.	Local business tax (paid either in mine site or head office)	Nickel	LGU	Mining	114521E
BenguetCorp Nickel Mines, Inc.	Real property tax - Basic	Nickel	LGU	Mining	113E
BenguetCorp Nickel Mines, Inc.	Real property tax - Special Education Fund (SEF)	Nickel	LGU	Mining	113E
BenguetCorp Nickel Mines, Inc.	Rehabilitation Cash Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
BenguetCorp Nickel Mines, Inc.	Monitoring Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
BenguetCorp Nickel Mines, Inc.	Environmental Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
BenguetCorp Nickel Mines, Inc.	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
BenguetCorp Nickel Mines, Inc.	Mine wastes & Tailing fees	Nickel	SDMP AND OTHER FUNDS	Mining	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
99,160,423.00	96,660,846.00	2,499,577.00	96,660,846.00	2,499,577.00	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
377,079.00	-	377,079.00	14,288.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
24,300.00	-	24,300.00	277,914.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	38,961,973.00	(38,961,973.00)	38,961,973.00	-	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	6,754,436.00	(6,754,436.00)	-	(6,754,436.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
BenguetCorp Nickel Mines, Inc.	Annual EPEP	Nickel	SDMP AND OTHER FUNDS	Mining	
BenguetCorp Nickel Mines, Inc.	Social Development & Management (host and neighboring communities)	Nickel	SDMP AND OTHER FUNDS	Mining	
BenguetCorp Nickel Mines, Inc.	Mining Technology and Geosciences advancement	Nickel	SDMP AND OTHER FUNDS	Mining	
BenguetCorp Nickel Mines, Inc.	Information, Education & Communication (IEC)	Nickel	SDMP AND OTHER FUNDS	Mining	
BenguetCorp Nickel Mines, Inc.	Safety and Health Programs	Nickel	SDMP AND OTHER FUNDS	Mining	
BenguetCorp Nickel Mines, Inc.	Royalty for IPs	Nickel	NCIP	Mining	1.42E+04
Cagdianao Mining Corporation	Excise tax on minerals	Nickel	BIR	Mining	1142E
Cagdianao Mining Corporation	Corporate income tax	Nickel	BIR	Mining	1.11E+04
Cagdianao Mining Corporation	Withholding tax - Foreign shareholder dividends	Nickel	BIR	Mining	1.11E+04
Cagdianao Mining Corporation	Withholding tax - Royalties to claim owners	Nickel	BIR	Mining	1.42E+04
Cagdianao Mining Corporation	Customs duties	Nickel	BOC	Mining	1151E

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
45,892,058.00	38,961,973.00	6,930,085.00	-	6,930,085.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
3,853,228.00	-	3,853,228.00	5,208,945.00	-	A: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No reporting template received from the government agency.
52,619.00	-	52,619.00	52,619.00	-	A: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No reporting template received from the government agency.
473,122.00	-	473,122.00	550,662.00	-	A: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No reporting template received from the government agency.
2,902,342.00	2,902,342.00	-	2,902,342.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
71,909,474.00	71,909,474.00	-	71,909,474.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
582,087,640.00	605,457,678.00	(23,370,038.00)	605,457,678.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
52,683,177.00	52,683,177.00	-	52,683,177.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
1,414,558.00	1,414,558.00	-	1,414,558.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Cagdianao Mining Corporation	VAT on imported materials and equipment	Nickel	BOC	Mining	1151E
Cagdianao Mining Corporation	Royalty on mineral reservation	Nickel	MGB	Mining	1.42E+04
Cagdianao Mining Corporation	Local business tax (paid either in mine site or head office)	Nickel	LGU	Mining	114521E
Cagdianao Mining Corporation	Real property tax - Basic	Nickel	LGU	Mining	113E
Cagdianao Mining Corporation	Real property tax - Special Education Fund (SEF)	Nickel	LGU	Mining	113E
Cagdianao Mining Corporation	Rehabilitation Cash Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Cagdianao Mining Corporation	Monitoring Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Cagdianao Mining Corporation	Environmental Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Cagdianao Mining Corporation	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Cagdianao Mining Corporation	Mine wastes & Tailing fees	Nickel	SDMP AND OTHER FUNDS	Mining	
Cagdianao Mining Corporation	Annual EPEP	Nickel	SDMP AND OTHER FUNDS	Mining	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
7,786,083.00	8,377,807.00	(591,724.00)	8,377,807.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
179,773,684.00	179,596,791.00	176,893.00	179,773,684.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
5,849,967.00	5,767,105.00	82,862.00	5,849,967.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
191,735.00	183,493.00	8,242.00	191,735.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
191,735.00	183,493.00	8,242.00	191,735.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
41,839.00	13,538,169.00	(13,496,330.00)	-	(13,496,330.00)	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
(53,248.00)	941,707.00	(994,955.00)	-	(994,955.00)	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
54,022.00	-	54,022.00	-	54,022.00	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
14,479,876.00	14,479,876.00	-	14,479,876.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Cagdianao Mining Corporation	Social Development & Management (host and neighboring communities)	Nickel	SDMP AND OTHER FUNDS	Mining	
Cagdianao Mining Corporation	Mining Technology and Geosciences advancement	Nickel	SDMP AND OTHER FUNDS	Mining	
Cagdianao Mining Corporation	Information, Education & Communication (IEC)	Nickel	SDMP AND OTHER FUNDS	Mining	
Cagdianao Mining Corporation	Safety and Health Programs	Nickel	SDMP AND OTHER FUNDS	Mining	
Cagdianao Mining Corporation	Royalty for IPs	Nickel	NCIP	Mining	1.42E+04
Carmen Copper Corporation	Excise tax on minerals	Copper / Gold / Silver / Zinc	BIR	Mining	1142E
Carmen Copper Corporation	Corporate income tax	Copper / Gold / Silver / Zinc	BIR	Mining	1.11E+04
Carmen Copper Corporation	Withholding tax - Foreign shareholder dividends	Copper / Gold / Silver / Zinc	BIR	Mining	1.11E+04
Carmen Copper Corporation	Withholding tax - Royalties to claim owners	Copper / Gold / Silver / Zinc	BIR	Mining	1.42E+04
Carmen Copper Corporation	Customs duties	Copper / Gold / Silver / Zinc	BOC	Mining	1151E
Carmen Copper Corporation	VAT on imported materials and equipment	Copper / Gold / Silver / Zinc	BOC	Mining	1151E

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
14,479,876.00	7,958,517.00	6,521,359.00	-	6,521,359.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
830,000.00	830,000.00	-	830,000.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
1,266,127.00	1,266,127.00	-	1,266,127.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
276,884,449.00	276,884,449.00	-	276,884,449.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
265,236,114.00	265,236,114.00	-	265,236,114.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
222,643,329.00	34,943,016.00	187,700,313.00	34,943,016.00	-	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
18,178,936.00	18,217,717.00	(38,781.00)	18,173,228.00	(38,781.00)	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
162,492,908.00	162,479,436.00	13,472.00	162,479,436.00	13,472.00	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Carmen Copper Corporation	Royalty on mineral reservation	Copper / Gold / Silver / Zinc	MGB	Mining	1.42E+04
Carmen Copper Corporation	Local business tax (paid either in mine site or head office)	Copper / Gold / Silver / Zinc	LGU	Mining	114521E
Carmen Copper Corporation	Real property tax - Basic	Copper / Gold / Silver / Zinc	LGU	Mining	113E
Carmen Copper Corporation	Real property tax - Special Education Fund (SEF)	Copper / Gold / Silver / Zinc	LGU	Mining	113E
Carmen Copper Corporation	Rehabilitation Cash Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Carmen Copper Corporation	Monitoring Trust Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Carmen Copper Corporation	Environmental Trust Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Carmen Copper Corporation	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Carmen Copper Corporation	Mine wastes & Tailing fees	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Carmen Copper Corporation	Annual EPEP	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Carmen Copper Corporation	Social Development & Management (host and neighboring communities)	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
76,549,530.00	38,263,531.00	38,285,999.00	76,527,061.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
13,143,804.00	8,912,336.00	4,231,468.00	2,106,344.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
-	4,456,168.00	(4,456,168.00)	1,053,175.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
596,454,939.00	363,616,928.00	232,838,011.00	363,616,928.00		D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
40,169,082.00	-	40,169,082.00	40,169,082.00		D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Carmen Copper Corporation	Mining Technology and Geosciences advancement	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Carmen Copper Corporation	Information, Education & Communication (IEC)	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Carmen Copper Corporation	Safety and Health Programs	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Carmen Copper Corporation	Royalty for IPs	Copper / Gold / Silver / Zinc	NCIP	Mining	1.42E+04
Carrascal Nickel Corporation	Excise tax on minerals	Nickel	BIR	MIning	1142E
Carrascal Nickel Corporation	Corporate income tax	Nickel	BIR	MIning	1.11E+04
Carrascal Nickel Corporation	Withholding tax - Foreign shareholder dividends	Nickel	BIR	MIning	1.11E+04
Carrascal Nickel Corporation	Withholding tax - Royalties to claim owners	Nickel	BIR	MIning	1.42E+04
Carrascal Nickel Corporation	Customs duties	Nickel	BOC	MIning	1151E
Carrascal Nickel Corporation	VAT on imported materials and equipment	Nickel	BOC	MIning	1151E
Carrascal Nickel Corporation	Royalty on mineral reservation	Nickel	MGB	MIning	1.42E+04

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
741,395.00	-	741,395.00	741,395.00		D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
666,485.00	-	666,485.00	666,485.00		D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
-	14,097,549.00	(14,097,549.00)	14,097,549.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
104,302,665.00	104,302,665.00	-	104,302,665.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
557,065.00	557,065.00	-	557,065.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
100,800,000.00	100,800,000.00	-	-	-	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
7,335,220.00	7,335,221.00	(1.00)	7,335,221.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
6,825.00	6,825.00	-	6,825.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
26,732.00	26,732.00	-	26,732.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
257,662,770.00	257,662,770.00	-	257,662,770.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Carrascal Nickel Corporation	Local business tax (paid either in mine site or head office)	Nickel	LGU	MIning	114521E
Carrascal Nickel Corporation	Real property tax - Basic	Nickel	LGU	MIning	113E
Carrascal Nickel Corporation	Real property tax - Special Education Fund (SEF)	Nickel	LGU	MIning	113E
Carrascal Nickel Corporation	Rehabilitation Cash Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	MIning	
Carrascal Nickel Corporation	Monitoring Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	MIning	
Carrascal Nickel Corporation	Environmental Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	MIning	
Carrascal Nickel Corporation	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	MIning	
Carrascal Nickel Corporation	Mine wastes & Tailing fees	Nickel	SDMP AND OTHER FUNDS	MIning	
Carrascal Nickel Corporation	Annual EPEP	Nickel	SDMP AND OTHER FUNDS	MIning	
Carrascal Nickel Corporation	Social Development & Management (host and neighboring communities)	Nickel	SDMP AND OTHER FUNDS	MIning	
Carrascal Nickel Corporation	Mining Technology and Geosciences advancement	Nickel	SDMP AND OTHER FUNDS	MIning	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
29,558,226.00	4,405,390.00	25,152,836.00	4,405,390.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
505,063.00	154,536.00	350,527.00	-	350,527.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	154,536.00	(154,536.00)	-	(154,536.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
182,539,760.00	182,539,760.00	-	182,539,760.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
414,073.00	414,073.00	-	414,073.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
182,953,833.00	182,311,275.00	642,558.00	182,953,833.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
20,675,912.00	20,675,912.00	-	20,675,912.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
2,368,180.00	2,368,180.00	-	2,368,180.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Carrascal Nickel Corporation	Information, Education & Communication (IEC)	Nickel	SDMP AND OTHER FUNDS	MIning	
Carrascal Nickel Corporation	Safety and Health Programs	Nickel	SDMP AND OTHER FUNDS	MIning	
Carrascal Nickel Corporation	Royalty for IPs	Nickel	NCIP	MIning	1.42E+04
Citinickel Mines and Development Corporation	Excise tax on minerals	Nickel	BIR	Mining	1142E
Citinickel Mines and Development Corporation	Corporate income tax	Nickel	BIR	Mining	1.11E+04
Citinickel Mines and Development Corporation	Withholding tax - Foreign shareholder dividends	Nickel	BIR	Mining	1.11E+04
Citinickel Mines and Development Corporation	Withholding tax - Royalties to claim owners	Nickel	BIR	Mining	1.42E+04
Citinickel Mines and Development Corporation	Customs duties	Nickel	BOC	Mining	1151E
Citinickel Mines and Development Corporation	VAT on imported materials and equipment	Nickel	BOC	Mining	1151E
Citinickel Mines and Development Corporation	Royalty on mineral reservation	Nickel	MGB	Mining	1.42E+04
Citinickel Mines and Development Corporation	Local business tax (paid either in mine site or head office)	Nickel	LGU	Mining	114521E

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
3,037,870.00	3,037,870.00	-	3,037,870.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
7,280,060.00	15,460,059.00	(8,179,999.00)	7,280,060.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
36,676,104.00	-	36,676,104.00	-	36,676,104.00	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
70,971,039.00	-	70,971,039.00	-	70,971,039.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
242,712.00	-	242,712.00	-	242,712.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
34,553,916.00	-	34,553,916.00	-	34,553,916.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
1,528,692.00	-	1,528,692.00	-	1,528,692.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
3,995,852.00	1,710,000.00	2,285,852.00	-	2,285,852.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Citinickel Mines and Development Corporation	Real property tax - Basic	Nickel	LGU	Mining	113E
Citinickel Mines and Development Corporation	Real property tax - Special Education Fund (SEF)	Nickel	LGU	Mining	113E
Citinickel Mines and Development Corporation	Rehabilitation Cash Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Citinickel Mines and Development Corporation	Monitoring Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Citinickel Mines and Development Corporation	Environmental Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Citinickel Mines and Development Corporation	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Citinickel Mines and Development Corporation	Mine wastes & Tailing fees	Nickel	SDMP AND OTHER FUNDS	Mining	
Citinickel Mines and Development Corporation	Annual EPEP	Nickel	SDMP AND OTHER FUNDS	Mining	
Citinickel Mines and Development Corporation	Social Development & Management (host and neighboring communities)	Nickel	SDMP AND OTHER FUNDS	Mining	
Citinickel Mines and Development Corporation	Mining Technology and Geosciences advancement	Nickel	SDMP AND OTHER FUNDS	Mining	
Citinickel Mines and Development Corporation	Information, Education & Communication (IEC)	Nickel	SDMP AND OTHER FUNDS	Mining	
Citinickel Mines and Development Corporation	Safety and Health Programs	Nickel	SDMP AND OTHER FUNDS	Mining	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
1,333,539.00	552,508.00	781,031.00	-	781,031.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	552,508.00	(552,508.00)	-	(552,508.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
72,773,332.00	-	72,773,332.00	-	72,773,332.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
30,921,728.00	10,111,749.00	20,809,979.00	-	20,809,978.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	22,800.00	(22,800.00)	-	(22,800.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
7,966,362.00	3,266,648.00	4,699,714.00	-	4,699,714.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
4,600,820.00	3,475,600.00	1,125,220.00	-	1,125,220.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Citinickel Mines and Development Corporation	Royalty for IPs	Nickel	NCIP	Mining	1.42E+04
Filminera Resources Corporation	Excise tax on minerals	Copper / Gold / Silver / Zinc	BIR	Mining	1142E
Filminera Resources Corporation	Corporate income tax	Copper / Gold / Silver / Zinc	BIR	Mining	1.11E+04
Filminera Resources Corporation	Withholding tax - Foreign shareholder dividends	Copper / Gold / Silver / Zinc	BIR	Mining	1.11E+04
Filminera Resources Corporation	Withholding tax - Royalties to claim owners	Copper / Gold / Silver / Zinc	BIR	Mining	1.42E+04
Filminera Resources Corporation	Customs duties	Copper / Gold / Silver / Zinc	BOC	Mining	1151E
Filminera Resources Corporation	VAT on imported materials and equipment	Copper / Gold / Silver / Zinc	BOC	Mining	1151E
Filminera Resources Corporation	Royalty on mineral reservation	Copper / Gold / Silver / Zinc	MGB	Mining	1.42E+04
Filminera Resources Corporation	Local business tax (paid either in mine site or head office)	Copper / Gold / Silver / Zinc	LGU	Mining	114521E
Filminera Resources Corporation	Real property tax - Basic	Copper / Gold / Silver / Zinc	LGU	Mining	113E
Filminera Resources Corporation	Real property tax - Special Education Fund (SEF)	Copper / Gold / Silver / Zinc	LGU	Mining	113E
Filminera Resources Corporation	Rehabilitation Cash Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
20,952,575.00	1,750,000.00	19,202,575.00	-	19,202,575.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
206,410,547.00	206,410,547.00	-	206,410,547.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
146,519,053.00	146,519,053.00	-	146,519,053.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
26,029,575.00	29,592,617.00	(3,563,042.00)	26,029,575.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
13,162,217.00	17,385,094.00	(4,222,877.00)	13,162,217.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
13,162,217.00	19,194,898.00	(6,032,681.00)	13,162,217.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Filminera Resources Corporation	Monitoring Trust Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Filminera Resources Corporation	Environmental Trust Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Filminera Resources Corporation	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Filminera Resources Corporation	Mine wastes & Tailing fees	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Filminera Resources Corporation	Annual EPEP	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Filminera Resources Corporation	Social Development & Management (host and neighboring communities)	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Filminera Resources Corporation	Mining Technology and Geosciences advancement	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Filminera Resources Corporation	Information, Education & Communication (IEC)	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Filminera Resources Corporation	Safety and Health Programs	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Filminera Resources Corporation	Royalty for IPs	Copper / Gold / Silver / Zinc	NCIP	Mining	1.42E+04
Greenstone Resources Corporation	Excise tax on minerals	Copper / Gold / Silver / Zinc	BIR	Mining	1142E
Greenstone Resources Corporation	Corporate income tax	Copper / Gold / Silver / Zinc	BIR	Mining	1.11E+04

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
947.00	-	947.00	-	947.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
427.00	-	427.00	-	427.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
64,297,986.00	21,162,877.00	43,135,109.00	64,297,986.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
15,708,051.00	15,708,051.00	-	15,708,051.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
1,077,072.00	1,077,072.00	-	1,077,072.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
3,598,667.00	3,598,667.00	-	3,598,667.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
29,443,911.00	1,073,459.00	28,370,452.00	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
59,234.00	-	59,234.00	-	59,234.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Greenstone Resources Corporation	Withholding tax - Foreign shareholder dividends	Copper / Gold / Silver / Zinc	BIR	Mining	1.11E+04
Greenstone Resources Corporation	Withholding tax - Royalties to claim owners	Copper / Gold / Silver / Zinc	BIR	Mining	1.42E+04
Greenstone Resources Corporation	Customs duties	Copper / Gold / Silver / Zinc	BOC	Mining	1151E
Greenstone Resources Corporation	VAT on imported materials and equipment	Copper / Gold / Silver / Zinc	BOC	Mining	1151E
Greenstone Resources Corporation	Royalty on mineral reservation	Copper / Gold / Silver / Zinc	MGB	Mining	1.42E+04
Greenstone Resources Corporation	Local business tax (paid either in mine site or head office)	Copper / Gold / Silver / Zinc	LGU	Mining	114521E
Greenstone Resources Corporation	Real property tax - Basic	Copper / Gold / Silver / Zinc	LGU	Mining	113E
Greenstone Resources Corporation	Real property tax - Special Education Fund (SEF)	Copper / Gold / Silver / Zinc	LGU	Mining	113E
Greenstone Resources Corporation	Rehabilitation Cash Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Greenstone Resources Corporation	Monitoring Trust Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Greenstone Resources Corporation	Environmental Trust Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
209,886.00	146,303.00	63,583.00	146,303.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
5,438,447.00	5,428,570.00	9,877.00	5,428,570.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	2,079,418.00	(2,079,418.00)	3,150,004.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
442,461.00	376,657.00	65,804.00	-	65,804.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
442,461.00	384,949.00	57,512.00	-	57,512.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
34,100.00	-	34,100.00	-	34,100.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
1,200.00	-	1,200.00	-	1,200.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Greenstone Resources Corporation	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Greenstone Resources Corporation	Mine wastes & Tailing fees	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Greenstone Resources Corporation	Annual EPEP	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Greenstone Resources Corporation	Social Development & Management (host and neighboring communities)	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Greenstone Resources Corporation	Mining Technology and Geosciences advancement	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Greenstone Resources Corporation	Information, Education & Communication (IEC)	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Greenstone Resources Corporation	Safety and Health Programs	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Greenstone Resources Corporation	Royalty for IPs	Copper / Gold / Silver / Zinc	NCIP	Mining	1.42E+04
Hinatuan Mining Corporation	Excise tax on minerals	Nickel	BIR	Mining	1142E
Hinatuan Mining Corporation	Corporate income tax	Nickel	BIR	Mining	1.11E+04
Hinatuan Mining Corporation	Withholding tax - Foreign shareholder dividends	Nickel	BIR	Mining	1.11E+04
Hinatuan Mining Corporation	Withholding tax - Royalties to claim owners	Nickel	BIR	Mining	1.42E+04

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
4,664,099.00	3,117,810.00	1,546,289.00	-	1,546,289.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
101,034,377.00	101,034,377.00	-	101,034,377.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
736,995,061.00	736,995,061.00	-	736,995,061.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Hinatuan Mining Corporation	Customs duties	Nickel	BOC	Mining	1151E
Hinatuan Mining Corporation	VAT on imported materials and equipment	Nickel	BOC	Mining	1151E
Hinatuan Mining Corporation	Royalty on mineral reservation	Nickel	MGB	Mining	1.42E+04
Hinatuan Mining Corporation	Local business tax (paid either in mine site or head office)	Nickel	LGU	Mining	114521E
Hinatuan Mining Corporation	Real property tax - Basic	Nickel	LGU	Mining	113E
Hinatuan Mining Corporation	Real property tax - Special Education Fund (SEF)	Nickel	LGU	Mining	113E
Hinatuan Mining Corporation	Rehabilitation Cash Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Hinatuan Mining Corporation	Monitoring Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Hinatuan Mining Corporation	Environmental Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Hinatuan Mining Corporation	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
831,231.00	838,113.00	(6,882.00)	838,113.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
8,356,763.00	8,356,763.00	-	8,356,763.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
252,585,943.00	266,113,241.00	(13,527,298.00)	266,113,241.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
24,593,384.00	58,413,911.00	(33,820,527.00)	24,593,384.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
66,025.00	80,539.00	(14,514.00)	54,693.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
57,440.00	80,539.00	(23,099.00)	49,885.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
68,236,528.00	-	68,236,528.00	68,236,528.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
3,654,770.00	-	3,654,770.00	3,654,770.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
9,954,145.00	-	9,954,145.00	10,315,149.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Hinatuan Mining Corporation	Mine wastes & Tailing fees	Nickel	SDMP AND OTHER FUNDS	Mining	
Hinatuan Mining Corporation	Annual EPEP	Nickel	SDMP AND OTHER FUNDS	Mining	
Hinatuan Mining Corporation	Social Development & Management (host and neighboring communities)	Nickel	SDMP AND OTHER FUNDS	Mining	
Hinatuan Mining Corporation	Mining Technology and Geosciences advancement	Nickel	SDMP AND OTHER FUNDS	Mining	
Hinatuan Mining Corporation	Information, Education & Communication (IEC)	Nickel	SDMP AND OTHER FUNDS	Mining	
Hinatuan Mining Corporation	Safety and Health Programs	Nickel	SDMP AND OTHER FUNDS	Mining	
Hinatuan Mining Corporation	Royalty for IPs	Nickel	NCIP	Mining	1.42E+04
Johson Gold Mining Corporation	Excise tax on minerals	Copper / Gold / Silver / Zinc	BIR	Mining	1142E
Johson Gold Mining Corporation	Corporate income tax	Copper / Gold / Silver / Zinc	BIR	Mining	1.11E+04
Johson Gold Mining Corporation	Withholding tax - Foreign shareholder dividends	Copper / Gold / Silver / Zinc	BIR	Mining	1.11E+04
Johson Gold Mining Corporation	Withholding tax - Royalties to claim owners	Copper / Gold / Silver / Zinc	BIR	Mining	1.42E+04

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
71,891,297.00	54,095,384.00	17,795,913.00	71,891,297.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
17,687,805.00	15,603,339.00	2,084,466.00	17,687,805.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
1,967,971.00	1,967,971.00	-	1,967,971.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
3,280,385.00	3,280,385.00	-	3,280,385.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
7,972,726.00	6,119,780.00	1,852,946.00	7,972,726.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	1.00	(1.00)	1.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Johson Gold Mining Corporation	Customs duties	Copper / Gold / Silver / Zinc	BOC	Mining	1151E
Johson Gold Mining Corporation	VAT on imported materials and equipment	Copper / Gold / Silver / Zinc	BOC	Mining	1151E
Johson Gold Mining Corporation	Royalty on mineral reservation	Copper / Gold / Silver / Zinc	MGB	Mining	1.42E+04
Johson Gold Mining Corporation	Local business tax (paid either in mine site or head office)	Copper / Gold / Silver / Zinc	LGU	Mining	114521E
Johson Gold Mining Corporation	Real property tax - Basic	Copper / Gold / Silver / Zinc	LGU	Mining	113E
Johson Gold Mining Corporation	Real property tax - Special Education Fund (SEF)	Copper / Gold / Silver / Zinc	LGU	Mining	113E
Johson Gold Mining Corporation	Rehabilitation Cash Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Johson Gold Mining Corporation	Monitoring Trust Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Johson Gold Mining Corporation	Environmental Trust Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Johson Gold Mining Corporation	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Johson Gold Mining Corporation	Mine wastes & Tailing fees	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
11,853.00	1,650.00	10,203.00	-	10,203.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
161.00	161.00	-	161.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
161.00	161.00	-	161.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Johson Gold Mining Corporation	Annual EPEP	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Johson Gold Mining Corporation	Social Development & Management (host and neighboring communities)	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Johson Gold Mining Corporation	Mining Technology and Geosciences advancement	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Johson Gold Mining Corporation	Information, Education & Communication (IEC)	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Johson Gold Mining Corporation	Safety and Health Programs	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Johson Gold Mining Corporation	Royalty for IPs	Copper / Gold / Silver / Zinc	NCIP	Mining	1.42E+04
Krominco, Inc.	Excise tax on minerals	Chromite	BIR	Mining	1142E
Krominco, Inc.	Corporate income tax	Chromite	BIR	Mining	1.11E+04
Krominco, Inc.	Withholding tax - Foreign shareholder dividends	Chromite	BIR	Mining	1.11E+04
Krominco, Inc.	Withholding tax - Royalties to claim owners	Chromite	BIR	Mining	1.42E+04
Krominco, Inc.	Customs duties	Chromite	BOC	Mining	1151E

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
928,183.00	928,183.00	-	928,183.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
25,000.00	25,000.00	-	25,000.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
15,000.00	15,000.00	-	15,000.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
819,229.00	827,287.00	(8,058.00)	819,229.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
172,664.00	-	172,664.00	-	-	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Krominco, Inc.	VAT on imported materials and equipment	Chromite	BOC	Mining	1151E
Krominco, Inc.	Royalty on mineral reservation	Chromite	MGB	Mining	1.42E+04
Krominco, Inc.	Local business tax (paid either in mine site or head office)	Chromite	LGU	Mining	114521E
Krominco, Inc.	Real property tax - Basic	Chromite	LGU	Mining	113E
Krominco, Inc.	Real property tax - Special Education Fund (SEF)	Chromite	LGU	Mining	113E
Krominco, Inc.	Rehabilitation Cash Fund - Actual Expenditure	Chromite	SDMP AND OTHER FUNDS	Mining	
Krominco, Inc.	Monitoring Trust Fund - Actual Expenditure	Chromite	SDMP AND OTHER FUNDS	Mining	
Krominco, Inc.	Environmental Trust Fund - Actual Expenditure	Chromite	SDMP AND OTHER FUNDS	Mining	
Krominco, Inc.	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Chromite	SDMP AND OTHER FUNDS	Mining	
Krominco, Inc.	Mine wastes & Tailing fees	Chromite	SDMP AND OTHER FUNDS	Mining	
Krominco, Inc.	Annual EPEP	Chromite	SDMP AND OTHER FUNDS	Mining	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
1,483,618.00	1,483,618.00	-	1,483,618.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
2,042,039.00	2,621,927.00	(579,888.00)	2,042,039.00	(579,888.00)	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
2,271,868.00	2,142,938.00	128,930.00	2,271,868.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
90,625.00	19,376.00	71,249.00	90,625.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
90,625.00	19,376.00	71,249.00	90,625.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
214,850.00	-	214,850.00	-	214,850.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
3,117,810.00	2,711,040.00	406,770.00	-	406,770.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Krominco, Inc.	Social Development & Management (host and neighboring communities)	Chromite	SDMP AND OTHER FUNDS	Mining	
Krominco, Inc.	Mining Technology and Geosciences advancement	Chromite	SDMP AND OTHER FUNDS	Mining	
Krominco, Inc.	Information, Education & Communication (IEC)	Chromite	SDMP AND OTHER FUNDS	Mining	
Krominco, Inc.	Safety and Health Programs	Chromite	SDMP AND OTHER FUNDS	Mining	
Krominco, Inc.	Royalty for IPs	Chromite	NCIP	Mining	1.42E+04
Lepanto Consolidated Mining Company	Excise tax on minerals	Copper / Gold / Silver / Zinc	BIR	Mining	1142E
Lepanto Consolidated Mining Company	Corporate income tax	Copper / Gold / Silver / Zinc	BIR	Mining	1.11E+04
Lepanto Consolidated Mining Company	Withholding tax - Foreign shareholder dividends	Copper / Gold / Silver / Zinc	BIR	Mining	1.11E+04
Lepanto Consolidated Mining Company	Withholding tax - Royalties to claim owners	Copper / Gold / Silver / Zinc	BIR	Mining	1.42E+04
Lepanto Consolidated Mining Company	Customs duties	Copper / Gold / Silver / Zinc	BOC	Mining	1151E
Lepanto Consolidated Mining Company	VAT on imported materials and equipment	Copper / Gold / Silver / Zinc	BOC	Mining	1151E

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
3,541,407.00	782,741.00	2,758,666.00	-	2,758,666.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
447,447.00	80,000.00	367,447.00	-	367,447.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
700,201.00	156,548.00	543,653.00	-	543,653.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
445,060.00	592,000.00	(146,940.00)	-	(146,940.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
28,540,603.00	28,540,603.00	-	28,540,603.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
74,400.00	74,400.00	-	74,400.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
4,782,925.00	4,773,329.00	9,596.00	4,773,329.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
26,191,010.00	26,502,063.00	(311,053.00)	26,502,063.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Lepanto Consolidated Mining Company	Royalty on mineral reservation	Copper / Gold / Silver / Zinc	MGB	Mining	1.42E+04
Lepanto Consolidated Mining Company	Local business tax (paid either in mine site or head office)	Copper / Gold / Silver / Zinc	LGU	Mining	114521E
Lepanto Consolidated Mining Company	Real property tax - Basic	Copper / Gold / Silver / Zinc	LGU	Mining	113E
Lepanto Consolidated Mining Company	Real property tax - Special Education Fund (SEF)	Copper / Gold / Silver / Zinc	LGU	Mining	113E
Lepanto Consolidated Mining Company	Rehabilitation Cash Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Lepanto Consolidated Mining Company	Monitoring Trust Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Lepanto Consolidated Mining Company	Environmental Trust Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Lepanto Consolidated Mining Company	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Lepanto Consolidated Mining Company	Mine wastes & Tailing fees	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Lepanto Consolidated Mining Company	Annual EPEP	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Lepanto Consolidated Mining Company	Social Development & Management (host and neighboring communities)	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
2,939,976.00	4,500,176.00	(1,560,200.00)	2,923,901.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
3,090,373.00	3,058,920.00	31,453.00	3,058,920.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
3,074,686.00	3,058,920.00	15,766.00	3,058,920.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
1,833,397.00	-	1,833,397.00	-	1,833,397.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
111,360,000.00	111,360,000.00	-	111,360,000.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
14,454,421.00	-	14,454,421.00	-	14,454,421.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Lepanto Consolidated Mining Company	Mining Technology and Geosciences advancement	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Lepanto Consolidated Mining Company	Information, Education & Communication (IEC)	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Lepanto Consolidated Mining Company	Safety and Health Programs	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Lepanto Consolidated Mining Company	Royalty for IPs	Copper / Gold / Silver / Zinc	NCIP	Mining	1.42E+04
Leyte Iron Sand Mining Corporation	Excise tax on minerals	Other metallic mining entities	BIR	Mining	1142E
Leyte Iron Sand Mining Corporation	Corporate income tax	Other metallic mining entities	BIR	Mining	1.11E+04
Leyte Iron Sand Mining Corporation	Withholding tax - Foreign shareholder dividends	Other metallic mining entities	BIR	Mining	1.11E+04
Leyte Iron Sand Mining Corporation	Withholding tax - Royalties to claim owners	Other metallic mining entities	BIR	Mining	1.42E+04
Leyte Iron Sand Mining Corporation	Customs duties	Other metallic mining entities	BOC	Mining	1151E
Leyte Iron Sand Mining Corporation	VAT on imported materials and equipment	Other metallic mining entities	BOC	Mining	1151E
Leyte Iron Sand Mining Corporation	Royalty on mineral reservation	Other metallic mining entities	MGB	Mining	1.42E+04

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
2,683,030.00	-	2,683,030.00	-	2,683,030.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
4,979,004.00	-	4,979,004.00	-	4,979,004.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	15,630,442.00	(15,630,442.00)	-	(15,630,442.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
261,280.00	261,280.00	-	261,280.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
994,582.00	1,897,191.00	(902,609.00)	1,897,191.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
960,718.00	-	960,718.00	-	960,718.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	14,940.00	(14,940.00)	14,940.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	169,232.00	(169,232.00)	169,232.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Leyte Iron Sand Mining Corporation	Local business tax (paid either in mine site or head office)	Other metallic mining entities	LGU	Mining	114521E
Leyte Iron Sand Mining Corporation	Real property tax - Basic	Other metallic mining entities	LGU	Mining	113E
Leyte Iron Sand Mining Corporation	Real property tax - Special Education Fund (SEF)	Other metallic mining entities	LGU	Mining	113E
Leyte Iron Sand Mining Corporation	Rehabilitation Cash Fund - Actual Expenditure	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	
Leyte Iron Sand Mining Corporation	Monitoring Trust Fund - Actual Expenditure	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	
Leyte Iron Sand Mining Corporation	Environmental Trust Fund - Actual Expenditure	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	
Leyte Iron Sand Mining Corporation	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	
Leyte Iron Sand Mining Corporation	Mine wastes & Tailing fees	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	
Leyte Iron Sand Mining Corporation	Annual EPEP	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	
Leyte Iron Sand Mining Corporation	Social Development & Management (host and neighboring communities)	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	
Leyte Iron Sand Mining Corporation	Mining Technology and Geosciences advancement	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	
Leyte Iron Sand Mining Corporation	Information, Education & Communication (IEC)	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
200,000.00	201,050.00	(1,050.00)	-	(1,050.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
377.00	-	377.00	-	377.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
377.00	-	377.00	-	377.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
134,376.00	-	134,376.00	-	134,376.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
439,546.00	-	439,546.00	-	439,546.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
97,047.00	-	97,047.00	-	97,047.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
57,311.00	-	57,311.00	-	57,311.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Leyte Iron Sand Mining Corporation	Safety and Health Programs	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	
Leyte Iron Sand Mining Corporation	Royalty for IPs	Other metallic mining entities	NCIP	Mining	1.42E+04
Libjo Mining Corporation	Excise tax on minerals	Nickel	BIR	Mining	1142E
Libjo Mining Corporation	Corporate income tax	Nickel	BIR	Mining	1.11E+04
Libjo Mining Corporation	Withholding tax - Foreign shareholder dividends	Nickel	BIR	Mining	1.11E+04
Libjo Mining Corporation	Withholding tax - Royalties to claim owners	Nickel	BIR	Mining	1.42E+04
Libjo Mining Corporation	Customs duties	Nickel	BOC	Mining	1151E
Libjo Mining Corporation	VAT on imported materials and equipment	Nickel	BOC	Mining	1151E
Libjo Mining Corporation	Royalty on mineral reservation	Nickel	MGB	Mining	1.42E+04
Libjo Mining Corporation	Local business tax (paid either in mine site or head office)	Nickel	LGU	Mining	114521E
Libjo Mining Corporation	Real property tax - Basic	Nickel	LGU	Mining	113E

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
46,392.00	-	46,392.00	-	46,392.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
30,162,966.00	-	30,162,966.00	-	30,162,966.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
13,072,145.00	-	13,072,145.00	-	13,072,145.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
49,554,338.00	58,011,628.00	(8,457,290.00)	53,260,137.00	(8,457,291.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
6,874.00	3,000.00	3,874.00	-	3,874.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
59,208.00	-	59,208.00	59,208.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Libjo Mining Corporation	Real property tax - Special Education Fund (SEF)	Nickel	LGU	Mining	113E
Libjo Mining Corporation	Rehabilitation Cash Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Libjo Mining Corporation	Monitoring Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Libjo Mining Corporation	Environmental Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Libjo Mining Corporation	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Libjo Mining Corporation	Mine wastes & Tailing fees	Nickel	SDMP AND OTHER FUNDS	Mining	
Libjo Mining Corporation	Annual EPEP	Nickel	SDMP AND OTHER FUNDS	Mining	
Libjo Mining Corporation	Social Development & Management (host and neighboring communities)	Nickel	SDMP AND OTHER FUNDS	Mining	
Libjo Mining Corporation	Mining Technology and Geosciences advancement	Nickel	SDMP AND OTHER FUNDS	Mining	
Libjo Mining Corporation	Information, Education & Communication (IEC)	Nickel	SDMP AND OTHER FUNDS	Mining	
Libjo Mining Corporation	Safety and Health Programs	Nickel	SDMP AND OTHER FUNDS	Mining	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
59,208.00	-	59,208.00	59,208.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
287,682.00	-	287,682.00	-	287,682.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
1,065.00	-	1,065.00	1,065.00	1,065.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
13,930,180.00	-	13,930,180.00	-	13,930,180.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
923,335.00	1,010,272.00	(86,937.00)	1,010,272.00		B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
82,822.00	309,529.00	(226,707.00)	309,529.00		B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
120,688.00	405,518.00	(284,830.00)	405,518.00		B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
724,581.00	2,351,589.00	(1,627,008.00)	2,351,589.00		B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Libjo Mining Corporation	Royalty for IPs	Nickel	NCIP	Mining	1.42E+04
LNL Archipelago Minerals Incorporated	Excise tax on minerals	Nickel	BIR	Mining	1142E
LNL Archipelago Minerals Incorporated	Corporate income tax	Nickel	BIR	Mining	1.11E+04
LNL Archipelago Minerals Incorporated	Withholding tax - Foreign shareholder dividends	Nickel	BIR	Mining	1.11E+04
LNL Archipelago Minerals Incorporated	Withholding tax - Royalties to claim owners	Nickel	BIR	Mining	1.42E+04
LNL Archipelago Minerals Incorporated	Customs duties	Nickel	BOC	Mining	1151E
LNL Archipelago Minerals Incorporated	VAT on imported materials and equipment	Nickel	BOC	Mining	1151E
LNL Archipelago Minerals Incorporated	Royalty on mineral reservation	Nickel	MGB	Mining	1.42E+04
LNL Archipelago Minerals Incorporated	Local business tax (paid either in mine site or head office)	Nickel	LGU	Mining	114521E
LNL Archipelago Minerals Incorporated	Real property tax - Basic	Nickel	LGU	Mining	113E
LNL Archipelago Minerals Incorporated	Real property tax - Special Education Fund (SEF)	Nickel	LGU	Mining	113E

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
26,293,521.00	24,440,021.00	1,853,500.00	24,440,021.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
66,328,466.00	48,059,545.00	18,268,921.00	66,328,466.00	-	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
10,362,997.00	-	10,362,997.00	10,362,997.00	-	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
1,577.00	-	1,577.00	1,577.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
LNL Archipelago Minerals Incorporated	Rehabilitation Cash Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
LNL Archipelago Minerals Incorporated	Monitoring Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
LNL Archipelago Minerals Incorporated	Environmental Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
LNL Archipelago Minerals Incorporated	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
LNL Archipelago Minerals Incorporated	Mine wastes & Tailing fees	Nickel	SDMP AND OTHER FUNDS	Mining	
LNL Archipelago Minerals Incorporated	Annual EPEP	Nickel	SDMP AND OTHER FUNDS	Mining	
LNL Archipelago Minerals Incorporated	Social Development & Management (host and neighboring communities)	Nickel	SDMP AND OTHER FUNDS	Mining	
LNL Archipelago Minerals Incorporated	Mining Technology and Geosciences advancement	Nickel	SDMP AND OTHER FUNDS	Mining	
LNL Archipelago Minerals Incorporated	Information, Education & Communication (IEC)	Nickel	SDMP AND OTHER FUNDS	Mining	
LNL Archipelago Minerals Incorporated	Safety and Health Programs	Nickel	SDMP AND OTHER FUNDS	Mining	
LNL Archipelago Minerals Incorporated	Royalty for IPs	Nickel	NCIP	Mining	1.42E+04

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
-	27,108,680.00	(27,108,680.00)	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
27,108,680.00	27,108,680.00	-	27,108,680.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
1,968,586.00	-	1,968,586.00	1,968,586.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
21,176.00	-	21,176.00	21,176.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
859,374.00	-	859,374.00	859,374.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
1,242,842.00	1,267,342.00	(24,500.00)	1,242,842.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Marcventures Mining and Development	Excise tax on minerals	Nickel	BIR	Mining	1142E
Marcventures Mining and Development	Corporate income tax	Nickel	BIR	Mining	1.11E+04
Marcventures Mining and Development	Withholding tax - Foreign shareholder dividends	Nickel	BIR	Mining	1.11E+04
Marcventures Mining and Development	Withholding tax - Royalties to claim owners	Nickel	BIR	Mining	1.42E+04
Marcventures Mining and Development	Customs duties	Nickel	BOC	Mining	1151E
Marcventures Mining and Development	VAT on imported materials and equipment	Nickel	BOC	Mining	1151E
Marcventures Mining and Development	Royalty on mineral reservation	Nickel	MGB	Mining	1.42E+04
Marcventures Mining and Development	Local business tax (paid either in mine site or head office)	Nickel	LGU	Mining	114521E
Marcventures Mining and Development	Real property tax - Basic	Nickel	LGU	Mining	113E
Marcventures Mining and Development	Real property tax - Special Education Fund (SEF)	Nickel	LGU	Mining	113E
Marcventures Mining and Development	Rehabilitation Cash Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Marcventures Mining and Development	Monitoring Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
48,305,264.00	48,896,746.00	(591,482.00)	48,896,746.00	-	E: Reconciled by tracing to the supporting schedule provided by the government agency. No supporting schedule received from the participating entity.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
1,895,807.00	2,000,000.00	(104,193.00)	-	(104,193.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
662,835.00	172,420.00	490,415.00	-	490,415.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	172,420.00	(172,420.00)	-	(172,420.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	34,756,702.00	(34,756,702.00)	34,756,702.00	-	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
-	912,520.00	(912,520.00)	912,520.00	-	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Marcventures Mining and Development	Environmental Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Marcventures Mining and Development	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Marcventures Mining and Development	Mine wastes & Tailing fees	Nickel	SDMP AND OTHER FUNDS	Mining	
Marcventures Mining and Development	Annual EPEP	Nickel	SDMP AND OTHER FUNDS	Mining	
Marcventures Mining and Development	Social Development & Management (host and neighboring communities)	Nickel	SDMP AND OTHER FUNDS	Mining	
Marcventures Mining and Development	Mining Technology and Geosciences advancement	Nickel	SDMP AND OTHER FUNDS	Mining	
Marcventures Mining and Development	Information, Education & Communication (IEC)	Nickel	SDMP AND OTHER FUNDS	Mining	
Marcventures Mining and Development	Safety and Health Programs	Nickel	SDMP AND OTHER FUNDS	Mining	
Marcventures Mining and Development	Royalty for IPs	Nickel	NCIP	Mining	1.42E+04
Oceana Gold (Philippines), Inc.	Excise tax on minerals	Copper / Gold / Silver / Zinc	BIR	Mining	1142E
Oceana Gold (Philippines), Inc.	Corporate income tax	Copper / Gold / Silver / Zinc	BIR	Mining	1.11E+04

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	33,703,809.00	(33,703,809.00)	32,707,155.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
19,057,748.00	8,722,438.00	10,335,310.00	3,713,513.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
532,652.00	227,791.00	304,861.00	495,135.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
241,253.00	877,269.00	(636,016.00)	742,703.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
-	1,117,750.00	(1,117,750.00)	1,127,750.00		D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
25,360,263.00	-	25,360,263.00	-	25,360,263.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
136,407,793.00	136,407,793.00	-	136,407,793.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
738,642.00	738,642.00	-	738,642.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Oceana Gold (Philippines), Inc.	Withholding tax - Foreign shareholder dividends	Copper / Gold / Silver / Zinc	BIR	Mining	1.11E+04
Oceana Gold (Philippines), Inc.	Withholding tax - Royalties to claim owners	Copper / Gold / Silver / Zinc	BIR	Mining	1.42E+04
Oceana Gold (Philippines), Inc.	Customs duties	Copper / Gold / Silver / Zinc	BOC	Mining	1151E
Oceana Gold (Philippines), Inc.	VAT on imported materials and equipment	Copper / Gold / Silver / Zinc	BOC	Mining	1151E
Oceana Gold (Philippines), Inc.	Royalty on mineral reservation	Copper / Gold / Silver / Zinc	MGB	Mining	1.42E+04
Oceana Gold (Philippines), Inc.	Local business tax (paid either in mine site or head office)	Copper / Gold / Silver / Zinc	LGU	Mining	114521E
Oceana Gold (Philippines), Inc.	Real property tax - Basic	Copper / Gold / Silver / Zinc	LGU	Mining	113E
Oceana Gold (Philippines), Inc.	Real property tax - Special Education Fund (SEF)	Copper / Gold / Silver / Zinc	LGU	Mining	113E
Oceana Gold (Philippines), Inc.	Rehabilitation Cash Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Oceana Gold (Philippines), Inc.	Monitoring Trust Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Oceana Gold (Philippines), Inc.	Environmental Trust Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
31,133,121.00	29,806,204.00	1,326,917.00	29,550,969.00	1,326,917.00	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
101,893,802.00	102,993,016.00	(1,099,214.00)	100,494,444.00	(1,099,214.00)	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
33,353,319.00	-	33,353,319.00	33,353,319.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	48,820,646.00	(48,820,646.00)	48,820,646.00	-	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
-	113,832.00	(113,832.00)	113,832.00	-	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Oceana Gold (Philippines), Inc.	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Oceana Gold (Philippines), Inc.	Mine wastes & Tailing fees	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Oceana Gold (Philippines), Inc.	Annual EPEP	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Oceana Gold (Philippines), Inc.	Social Development & Management (host and neighboring communities)	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Oceana Gold (Philippines), Inc.	Mining Technology and Geosciences advancement	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Oceana Gold (Philippines), Inc.	Information, Education & Communication (IEC)	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Oceana Gold (Philippines), Inc.	Safety and Health Programs	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Oceana Gold (Philippines), Inc.	Royalty for IPs	Copper / Gold / Silver / Zinc	NCIP	Mining	1.42E+04
Ore Asia Mining and Development Corporation	Excise tax on minerals	Other metallic mining entities	BIR	Mining	1142E
Ore Asia Mining and Development Corporation	Corporate income tax	Other metallic mining entities	BIR	Mining	1.11E+04
Ore Asia Mining and Development Corporation	Withholding tax - Foreign shareholder dividends	Other metallic mining entities	BIR	Mining	1.11E+04

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	134,703.00	(134,703.00)	134,703.00	-	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
48,820,646.00	363,616,928.00	(314,796,282.00)	48,820,646.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
66,163,324.00	-	66,163,324.00	66,163,324.00	-	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
2,941,802.00	-	2,941,802.00	2,941,802.00	-	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
10,443,266.00	-	10,443,266.00	10,443,266.00	-	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
23,178,335.00	23,178,333.00	2.00	23,178,333.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
2,711,022.00	2,711,022.00	-	-		I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
251,743.00	125,264.00	126,479.00	125,264.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Ore Asia Mining and Development Corporation	Withholding tax - Royalties to claim owners	Other metallic mining entities	BIR	Mining	1.42E+04
Ore Asia Mining and Development Corporation	Customs duties	Other metallic mining entities	BOC	Mining	1151E
Ore Asia Mining and Development Corporation	VAT on imported materials and equipment	Other metallic mining entities	BOC	Mining	1151E
Ore Asia Mining and Development Corporation	Royalty on mineral reservation	Other metallic mining entities	MGB	Mining	1.42E+04
Ore Asia Mining and Development Corporation	Local business tax (paid either in mine site or head office)	Other metallic mining entities	LGU	Mining	114521E
Ore Asia Mining and Development Corporation	Real property tax - Basic	Other metallic mining entities	LGU	Mining	113E
Ore Asia Mining and Development Corporation	Real property tax - Special Education Fund (SEF)	Other metallic mining entities	LGU	Mining	113E
Ore Asia Mining and Development Corporation	Rehabilitation Cash Fund - Actual Expenditure	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	
Ore Asia Mining and Development Corporation	Monitoring Trust Fund - Actual Expenditure	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	
Ore Asia Mining and Development Corporation	Environmental Trust Fund - Actual Expenditure	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	
Ore Asia Mining and Development Corporation	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
255,886.00	258,332.00	(2,446.00)	-	(2,446.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
3,235,773.00	3,247,531.00	(11,758.00)	-	(11,758.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
568,697.00	568,697.00	-	568,697.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	4,494,939.00	(4,494,939.00)	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	2,276,595.00	(2,276,595.00)	-	(2,276,595.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Ore Asia Mining and Development Corporation	Mine wastes & Tailing fees	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	
Ore Asia Mining and Development Corporation	Annual EPEP	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	
Ore Asia Mining and Development Corporation	Social Development & Management (host and neighboring communities)	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	
Ore Asia Mining and Development Corporation	Mining Technology and Geosciences advancement	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	
Ore Asia Mining and Development Corporation	Information, Education & Communication (IEC)	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	
Ore Asia Mining and Development Corporation	Safety and Health Programs	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	
Ore Asia Mining and Development Corporation	Royalty for IPs	Other metallic mining entities	NCIP	Mining	1.42E+04
Pacific Nickel Phils., Inc.	Excise tax on minerals	Nickel	BIR	Mining	1142E
Pacific Nickel Phils., Inc.	Corporate income tax	Nickel	BIR	Mining	1.11E+04
Pacific Nickel Phils., Inc.	Withholding tax - Foreign shareholder dividends	Nickel	BIR	Mining	1.11E+04
Pacific Nickel Phils., Inc.	Withholding tax - Royalties to claim owners	Nickel	BIR	Mining	1.42E+04

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	4,494,939.00	(4,494,939.00)	-	(4,494,939.00)	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
1,388,316.00	-	1,388,316.00	-	1,388,316.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
167,655.00	-	167,655.00	-	167,655.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
183,734.00	-	183,734.00	-	183,734.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
198,801.00	198,808.00	(7.00)	198,801.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	8,612.00	(8,612.00)	8,612.00	-	E: Reconciled by tracing to the supporting schedule provided by the government agency. No supporting schedule received from the participating entity.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Pacific Nickel Phils., Inc.	Customs duties	Nickel	BOC	Mining	1151E
Pacific Nickel Phils., Inc.	VAT on imported materials and equipment	Nickel	BOC	Mining	1151E
Pacific Nickel Phils., Inc.	Royalty on mineral reservation	Nickel	MGB	Mining	1.42E+04
Pacific Nickel Phils., Inc.	Local business tax (paid either in mine site or head office)	Nickel	LGU	Mining	114521E
Pacific Nickel Phils., Inc.	Real property tax - Basic	Nickel	LGU	Mining	113E
Pacific Nickel Phils., Inc.	Real property tax - Special Education Fund (SEF)	Nickel	LGU	Mining	113E
Pacific Nickel Phils., Inc.	Rehabilitation Cash Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Pacific Nickel Phils., Inc.	Monitoring Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Pacific Nickel Phils., Inc.	Environmental Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Pacific Nickel Phils., Inc.	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Pacific Nickel Phils., Inc.	Mine wastes & Tailing fees	Nickel	SDMP AND OTHER FUNDS	Mining	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
129,527.00	37,500.00	92,027.00	87,626.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
3,420.00	1,071,701.00	(1,068,281.00)	-	(1,068,281.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	714,467.00	(714,467.00)	-	(714,467.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Pacific Nickel Phils., Inc.	Annual EPEP	Nickel	SDMP AND OTHER FUNDS	Mining	
Pacific Nickel Phils., Inc.	Social Development & Management (host and neighboring communities)	Nickel	SDMP AND OTHER FUNDS	Mining	
Pacific Nickel Phils., Inc.	Mining Technology and Geosciences advancement	Nickel	SDMP AND OTHER FUNDS	Mining	
Pacific Nickel Phils., Inc.	Information, Education & Communication (IEC)	Nickel	SDMP AND OTHER FUNDS	Mining	
Pacific Nickel Phils., Inc.	Safety and Health Programs	Nickel	SDMP AND OTHER FUNDS	Mining	
Pacific Nickel Phils., Inc.	Royalty for IPs	Nickel	NCIP	Mining	1.42E+04
Philex Mining Corporation	Excise tax on minerals	Copper / Gold / Silver / Zinc	BIR	Mining	1142E
Philex Mining Corporation	Corporate income tax	Copper / Gold / Silver / Zinc	BIR	Mining	1.11E+04
Philex Mining Corporation	Withholding tax - Foreign shareholder dividends	Copper / Gold / Silver / Zinc	BIR	Mining	1.11E+04
Philex Mining Corporation	Withholding tax - Royalties to claim owners	Copper / Gold / Silver / Zinc	BIR	Mining	1.42E+04
Philex Mining Corporation	Customs duties	Copper / Gold / Silver / Zinc	BOC	Mining	1151E

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
7,375,773.00	4,310,233.00	3,065,540.00	-	3,065,539.00	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
1,866,074.00	1,866,074.00	-	1,866,074.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
115,557.00	89,921.00	25,636.00	89,921.00	25,637.00	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
279,180.00	281,330.00	(2,150.00)	281,330.00	(2,150.00)	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
818,742.00	-	818,742.00	-	818,742.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
195,940,015.00	194,270,931.00	1,669,084.00	194,270,931.00	-	E: Reconciled by tracing to the supporting schedule provided by the government agency. No supporting schedule received from the participating entity.
421,036,522.00	421,036,522.00	-	-	-	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
19,622,111.00	17,203,219.00	2,418,892.00	17,203,219.00	-	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
62,843,306.00	62,843,306.00	-	62,843,306.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
20,415,657.00	30,158,893.00	(9,743,236.00)	19,998,468.00	(9,743,236.00)	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Philex Mining Corporation	VAT on imported materials and equipment	Copper / Gold / Silver / Zinc	BOC	Mining	1151E
Philex Mining Corporation	Royalty on mineral reservation	Copper / Gold / Silver / Zinc	MGB	Mining	1.42E+04
Philex Mining Corporation	Local business tax (paid either in mine site or head office)	Copper / Gold / Silver / Zinc	LGU	Mining	114521E
Philex Mining Corporation	Real property tax - Basic	Copper / Gold / Silver / Zinc	LGU	Mining	113E
Philex Mining Corporation	Real property tax - Special Education Fund (SEF)	Copper / Gold / Silver / Zinc	LGU	Mining	113E
Philex Mining Corporation	Rehabilitation Cash Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Philex Mining Corporation	Monitoring Trust Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Philex Mining Corporation	Environmental Trust Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Philex Mining Corporation	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Philex Mining Corporation	Mine wastes & Tailing fees	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
92,447,734.00	103,784,435.00	(11,336,701.00)	89,118,154.00	(11,336,701.00)	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
159,583,801.00	83,206,029.00	76,377,772.00	7,780,524.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
4,962,845.00	5,958,603.00	(995,758.00)	4,946,065.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
4,517,448.00	7,121,876.00	(2,604,428.00)	4,459,658.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
55.00	-	55.00	-	55.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
15,876,865.00	44,374.00	15,832,491.00	-	15,832,491.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
1,632,727.00	-	1,632,727.00	-	1,632,727.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
943,613.00	938,351.00	5,262.00	943,613.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Philex Mining Corporation	Annual EPEP	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Philex Mining Corporation	Social Development & Management (host and neighboring communities)	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Philex Mining Corporation	Mining Technology and Geosciences advancement	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Philex Mining Corporation	Information, Education & Communication (IEC)	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Philex Mining Corporation	Safety and Health Programs	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Philex Mining Corporation	Royalty for IPs	Copper / Gold / Silver / Zinc	NCIP	Mining	1.42E+04
Philsaga Mining Corporation	Excise tax on minerals	Copper / Gold / Silver / Zinc	BIR	Mining	1142E
Philsaga Mining Corporation	Corporate income tax	Copper / Gold / Silver / Zinc	BIR	Mining	1.11E+04
Philsaga Mining Corporation	Withholding tax - Foreign shareholder dividends	Copper / Gold / Silver / Zinc	BIR	Mining	1.11E+04
Philsaga Mining Corporation	Withholding tax - Royalties to claim owners	Copper / Gold / Silver / Zinc	BIR	Mining	1.42E+04
Philsaga Mining Corporation	Customs duties	Copper / Gold / Silver / Zinc	BOC	Mining	1151E

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
430,542,491.00	433,120,491.00	(2,578,000.00)	430,542,491.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
60,041,540.00	60,041,540.00	-	60,041,540.00		D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
5,451,296.00	5,451,296.00	-	5,451,296.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
9,024,578.00	9,024,578.00	-	9,024,578.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
80,637,516.00	-	80,637,516.00	-	80,637,516.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
45,528,749.00	-	45,528,749.00	45,528,749.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
3,386,637.00	3,386,637.00	-	3,386,637.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
4,696,153.00	3,239,669.00	1,456,484.00	3,239,669.00	-	E: Reconciled by tracing to the supporting schedule provided by the government agency. No supporting schedule received from the participating entity.
34,856,843.00	6,030,098.00	28,826,745.00	-	28,826,745.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Philsaga Mining Corporation	VAT on imported materials and equipment	Copper / Gold / Silver / Zinc	BOC	Mining	1151E
Philsaga Mining Corporation	Royalty on mineral reservation	Copper / Gold / Silver / Zinc	MGB	Mining	1.42E+04
Philsaga Mining Corporation	Local business tax (paid either in mine site or head office)	Copper / Gold / Silver / Zinc	LGU	Mining	114521E
Philsaga Mining Corporation	Real property tax - Basic	Copper / Gold / Silver / Zinc	LGU	Mining	113E
Philsaga Mining Corporation	Real property tax - Special Education Fund (SEF)	Copper / Gold / Silver / Zinc	LGU	Mining	113E
Philsaga Mining Corporation	Rehabilitation Cash Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Philsaga Mining Corporation	Monitoring Trust Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Philsaga Mining Corporation	Environmental Trust Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Philsaga Mining Corporation	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Philsaga Mining Corporation	Mine wastes & Tailing fees	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Philsaga Mining Corporation	Annual EPEP	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
31,551,624.00	35,824,449.00	(4,272,825.00)	27,980,349.00	(4,272,846.00)	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
15,977,912.00	-	15,977,912.00	-	15,977,912.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
15,089,642.00	-	15,089,642.00	-	15,089,642.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	54,856,395.00	(54,856,395.00)	54,856,395.00	-	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
-	552,448.00	(552,448.00)	552,448.00	-	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
10,422,831.00	-	10,422,831.00	-	10,422,831.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
47,367,652.00	2,647,553.00	44,720,099.00	-	47,367,652.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Philsaga Mining Corporation	Social Development & Management (host and neighboring communities)	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Philsaga Mining Corporation	Mining Technology and Geosciences advancement	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Philsaga Mining Corporation	Information, Education & Communication (IEC)	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Philsaga Mining Corporation	Safety and Health Programs	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
Philsaga Mining Corporation	Royalty for IPs	Copper / Gold / Silver / Zinc	NCIP	Mining	1.42E+04
Platinum Group Metals Corporation	Excise tax on minerals	Nickel	BIR	Mining	1142E
Platinum Group Metals Corporation	Corporate income tax	Nickel	BIR	Mining	1.11E+04
Platinum Group Metals Corporation	Withholding tax - Foreign shareholder dividends	Nickel	BIR	Mining	1.11E+04
Platinum Group Metals Corporation	Withholding tax - Royalties to claim owners	Nickel	BIR	Mining	1.42E+04
Platinum Group Metals Corporation	Customs duties	Nickel	BOC	Mining	1151E
Platinum Group Metals Corporation	VAT on imported materials and equipment	Nickel	BOC	Mining	1151E

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
8,609,388.00	8,781,979.00	(172,591.00)	8,609,388.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
1,170,931.00	1,170,931.00	-	1,170,931.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
1,735,879.00	1,756,396.00	(20,517.00)	1,735,879.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
13,354,000.00	13,354,000.00	-	13,354,000.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
239,735,279.00	239,735,278.00	1.00	239,735,278.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
326,489.00	326,489.00	-	326,489.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
562,242,930.00	55,359,708.00	506,883,222.00	55,359,708.00	-	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Platinum Group Metals Corporation	Royalty on mineral reservation	Nickel	MGB	Mining	1.42E+04
Platinum Group Metals Corporation	Local business tax (paid either in mine site or head office)	Nickel	LGU	Mining	114521E
Platinum Group Metals Corporation	Real property tax - Basic	Nickel	LGU	Mining	113E
Platinum Group Metals Corporation	Real property tax - Special Education Fund (SEF)	Nickel	LGU	Mining	113E
Platinum Group Metals Corporation	Rehabilitation Cash Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Platinum Group Metals Corporation	Monitoring Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Platinum Group Metals Corporation	Environmental Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Platinum Group Metals Corporation	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Platinum Group Metals Corporation	Mine wastes & Tailing fees	Nickel	SDMP AND OTHER FUNDS	Mining	
Platinum Group Metals Corporation	Annual EPEP	Nickel	SDMP AND OTHER FUNDS	Mining	
Platinum Group Metals Corporation	Social Development & Management (host and neighboring communities)	Nickel	SDMP AND OTHER FUNDS	Mining	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
599,338,240.00	583,259,071.00	16,079,169.00	573,945,987.00	16,079,169.00	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
7,002,200.00	7,000,000.00	2,200.00	7,000,000.00	2,200.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
1,472,726.00	-	1,472,726.00	-	1,472,726.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	84,765,696.00	(84,765,696.00)	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	3,737,712.00	(3,737,712.00)	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
12,750,914.00	-	12,750,914.00	-	-	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	45,915,668.00	(45,915,668.00)	-	(45,915,668.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
23,023,036.00	23,503,536.00	(480,500.00)	23,023,036.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Platinum Group Metals Corporation	Mining Technology and Geosciences advancement	Nickel	SDMP AND OTHER FUNDS	Mining	
Platinum Group Metals Corporation	Information, Education & Communication (IEC)	Nickel	SDMP AND OTHER FUNDS	Mining	
Platinum Group Metals Corporation	Safety and Health Programs	Nickel	SDMP AND OTHER FUNDS	Mining	
Platinum Group Metals Corporation	Royalty for IPs	Nickel	NCIP	Mining	1.42E+04
Philippine Mining Development Corporation	Excise tax on minerals	Other metallic mining entities	BIR	Mining	1142E
Philippine Mining Development Corporation	Corporate income tax	Other metallic mining entities	BIR	Mining	1.11E+04
Philippine Mining Development Corporation	Withholding tax - Foreign shareholder dividends	Other metallic mining entities	BIR	Mining	1.11E+04
Philippine Mining Development Corporation	Withholding tax - Royalties to claim owners	Other metallic mining entities	BIR	Mining	1.42E+04
Philippine Mining Development Corporation	Customs duties	Other metallic mining entities	BOC	Mining	1151E
Philippine Mining Development Corporation	VAT on imported materials and equipment	Other metallic mining entities	BOC	Mining	1151E
Philippine Mining Development Corporation	Royalty on mineral reservation	Other metallic mining entities	MGB	Mining	1.42E+04

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
1,000,000.00	1,000,000.00	-	1,000,000.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
3,518,203.00	3,518,203.00	-	3,518,203.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	5,618,200.00	(5,618,200.00)	5,618,200.00	-	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
119,867,640.00	-	119,867,640.00	119,867,640.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
27,147,402.00	27,147,402.00	-	27,147,402.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Philippine Mining Development Corporation	Local business tax (paid either in mine site or head office)	Other metallic mining entities	LGU	Mining	114521E
Philippine Mining Development Corporation	Real property tax - Basic	Other metallic mining entities	LGU	Mining	113E
Philippine Mining Development Corporation	Real property tax - Special Education Fund (SEF)	Other metallic mining entities	LGU	Mining	113E
Philippine Mining Development Corporation	Rehabilitation Cash Fund - Actual Expenditure	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	
Philippine Mining Development Corporation	Monitoring Trust Fund - Actual Expenditure	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	
Philippine Mining Development Corporation	Environmental Trust Fund - Actual Expenditure	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	
Philippine Mining Development Corporation	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	
Philippine Mining Development Corporation	Mine wastes & Tailing fees	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	
Philippine Mining Development Corporation	Annual EPEP	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	
Philippine Mining Development Corporation	Social Development & Management (host and neighboring communities)	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	
Philippine Mining Development Corporation	Mining Technology and Geosciences advancement	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
371,121.00	-	371,121.00	371,121.00	-	A: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No reporting template received from the government agency.
93,072.00	-	93,072.00	93,072.00	-	A: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No reporting template received from the government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Philippine Mining Development Corporation	Information, Education & Communication (IEC)	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	
Philippine Mining Development Corporation	Safety and Health Programs	Other metallic mining entities	SDMP AND OTHER FUNDS	Mining	
Philippine Mining Development Corporation	Royalty for IPs	Other metallic mining entities	NCIP	Mining	1.42E+04
Rio Tuba Nickel Mining Corporation	Excise tax on minerals	Nickel	BIR	Mining	1142E
Rio Tuba Nickel Mining Corporation	Corporate income tax	Nickel	BIR	Mining	1.11E+04
Rio Tuba Nickel Mining Corporation	Withholding tax - Foreign shareholder dividends	Nickel	BIR	Mining	1.11E+04
Rio Tuba Nickel Mining Corporation	Withholding tax - Royalties to claim owners	Nickel	BIR	Mining	1.42E+04
Rio Tuba Nickel Mining Corporation	Customs duties	Nickel	BOC	Mining	1151E
Rio Tuba Nickel Mining Corporation	VAT on imported materials and equipment	Nickel	BOC	Mining	1151E
Rio Tuba Nickel Mining Corporation	Royalty on mineral reservation	Nickel	MGB	Mining	1.42E+04
Rio Tuba Nickel Mining Corporation	Local business tax (paid either in mine site or head office)	Nickel	LGU	Mining	114521E

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
138,531,277.00	107,714,867.00	30,816,410.00	107,714,867.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
1,287,083,962.00	1,287,082,163.00	1,799.00	1,287,082,163.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
288,310,548.00	288,310,548.00	-	288,310,548.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
3,910,152.00	3,899,380.00	10,772.00	3,899,380.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
10,465,807.00	10,490,763.00	(24,956.00)	10,490,763.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
14,237,264.00	13,624,129.00	613,135.00	14,237,264.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Rio Tuba Nickel Mining Corporation	Real property tax - Basic	Nickel	LGU	Mining	113E
Rio Tuba Nickel Mining Corporation	Real property tax - Special Education Fund (SEF)	Nickel	LGU	Mining	113E
Rio Tuba Nickel Mining Corporation	Rehabilitation Cash Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Rio Tuba Nickel Mining Corporation	Monitoring Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Rio Tuba Nickel Mining Corporation	Environmental Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Rio Tuba Nickel Mining Corporation	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Rio Tuba Nickel Mining Corporation	Mine wastes & Tailing fees	Nickel	SDMP AND OTHER FUNDS	Mining	
Rio Tuba Nickel Mining Corporation	Annual EPEP	Nickel	SDMP AND OTHER FUNDS	Mining	
Rio Tuba Nickel Mining Corporation	Social Development & Management (host and neighboring communities)	Nickel	SDMP AND OTHER FUNDS	Mining	
Rio Tuba Nickel Mining Corporation	Mining Technology and Geosciences advancement	Nickel	SDMP AND OTHER FUNDS	Mining	
Rio Tuba Nickel Mining Corporation	Information, Education & Communication (IEC)	Nickel	SDMP AND OTHER FUNDS	Mining	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
3,624,954.00	3,201,095.00	423,859.00	3,624,954.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
3,595,445.00	3,201,095.00	394,350.00	3,595,445.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	50,000.00	(50,000.00)	50,000.00	-	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
114,370,000.00	-	114,370,000.00	114,370,000.00		F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
18,865,254.00	31,355,162.00	(12,489,908.00)	18,865,254.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
753,197.00	1,875,945.00	(1,122,748.00)	753,197.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
4,450,164.00	6,055,904.00	(1,605,740.00)	4,450,164.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Rio Tuba Nickel Mining Corporation	Safety and Health Programs	Nickel	SDMP AND OTHER FUNDS	Mining	
Rio Tuba Nickel Mining Corporation	Royalty for IPs	Nickel	NCIP	Mining	1.42E+04
Shuley Mine Incorporated	Excise tax on minerals	Nickel	BIR	Mining	1142E
Shuley Mine Incorporated	Corporate income tax	Nickel	BIR	Mining	1.11E+04
Shuley Mine Incorporated	Withholding tax - Foreign shareholder dividends	Nickel	BIR	Mining	1.11E+04
Shuley Mine Incorporated	Withholding tax - Royalties to claim owners	Nickel	BIR	Mining	1.42E+04
Shuley Mine Incorporated	Customs duties	Nickel	BOC	Mining	1151E
Shuley Mine Incorporated	VAT on imported materials and equipment	Nickel	BOC	Mining	1151E
Shuley Mine Incorporated	Royalty on mineral reservation	Nickel	MGB	Mining	1.42E+04
Shuley Mine Incorporated	Local business tax (paid either in mine site or head office)	Nickel	LGU	Mining	114521E
Shuley Mine Incorporated	Real property tax - Basic	Nickel	LGU	Mining	113E

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
9,014,243.00	5,993,615.00	3,020,628.00	9,014,243.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
69,265,638.00	13,029,935.00	56,235,703.00	69,265,638.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
42,745,544.00	42,745,544.00	-	42,745,544.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
198,766,250.00	198,766,250.00	-	198,766,250.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
107,803,639.00	104,601,030.00	3,202,609.00	-	3,202,609.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
2,320,713.00	433.00	2,320,280.00		2,320,280.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Shuley Mine Incorporated	Real property tax - Special Education Fund (SEF)	Nickel	LGU	Mining	113E
Shuley Mine Incorporated	Rehabilitation Cash Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Shuley Mine Incorporated	Monitoring Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Shuley Mine Incorporated	Environmental Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Shuley Mine Incorporated	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Shuley Mine Incorporated	Mine wastes & Tailing fees	Nickel	SDMP AND OTHER FUNDS	Mining	
Shuley Mine Incorporated	Annual EPEP	Nickel	SDMP AND OTHER FUNDS	Mining	
Shuley Mine Incorporated	Social Development & Management (host and neighboring communities)	Nickel	SDMP AND OTHER FUNDS	Mining	
Shuley Mine Incorporated	Mining Technology and Geosciences advancement	Nickel	SDMP AND OTHER FUNDS	Mining	
Shuley Mine Incorporated	Information, Education & Communication (IEC)	Nickel	SDMP AND OTHER FUNDS	Mining	
Shuley Mine Incorporated	Safety and Health Programs	Nickel	SDMP AND OTHER FUNDS	Mining	
Shuley Mine Incorporated	Royalty for IPs	Nickel	NCIP	Mining	1.42E+04

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	2,647,553.00	(2,647,553.00)	-	(2,647,553.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Sinosteel Phils. H. Y. Mining Corporation	Excise tax on minerals	Nickel	BIR	MIning	1142E
Sinosteel Phils. H. Y. Mining Corporation	Corporate income tax	Nickel	BIR	MIning	1.11E+04
Sinosteel Phils. H. Y. Mining Corporation	Withholding tax - Foreign shareholder dividends	Nickel	BIR	MIning	1.11E+04
Sinosteel Phils. H. Y. Mining Corporation	Withholding tax - Royalties to claim owners	Nickel	BIR	MIning	1.42E+04
Sinosteel Phils. H. Y. Mining Corporation	Customs duties	Nickel	BOC	MIning	1151E
Sinosteel Phils. H. Y. Mining Corporation	VAT on imported materials and equipment	Nickel	BOC	MIning	1151E
Sinosteel Phils. H. Y. Mining Corporation	Royalty on mineral reservation	Nickel	MGB	MIning	1.42E+04
Sinosteel Phils. H. Y. Mining Corporation	Local business tax (paid either in mine site or head office)	Nickel	LGU	MIning	114521E
Sinosteel Phils. H. Y. Mining Corporation	Real property tax - Basic	Nickel	LGU	MIning	113E
Sinosteel Phils. H. Y. Mining Corporation	Real property tax - Special Education Fund (SEF)	Nickel	LGU	MIning	113E
Sinosteel Phils. H. Y. Mining Corporation	Rehabilitation Cash Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	MIning	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
1,001,353.00	-	1,001,353.00	1,001,353.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
515,276.00	515,276.00	-	515,276.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
4,936,872.00	4,936,872.00	-	4,936,872.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
2,356,084.00	2,356,084.00	-	2,356,084.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
29,093.00	29,093.00	-	29,093.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
29,093.00	29,093.00	-	29,093.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Sinosteel Phils. H. Y. Mining Corporation	Monitoring Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	MIning	
Sinosteel Phils. H. Y. Mining Corporation	Environmental Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	MIning	
Sinosteel Phils. H. Y. Mining Corporation	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	MIning	
Sinosteel Phils. H. Y. Mining Corporation	Mine wastes & Tailing fees	Nickel	SDMP AND OTHER FUNDS	MIning	
Sinosteel Phils. H. Y. Mining Corporation	Annual EPEP	Nickel	SDMP AND OTHER FUNDS	MIning	
Sinosteel Phils. H. Y. Mining Corporation	Social Development & Management (host and neighboring communities)	Nickel	SDMP AND OTHER FUNDS	MIning	
Sinosteel Phils. H. Y. Mining Corporation	Mining Technology and Geosciences advancement	Nickel	SDMP AND OTHER FUNDS	MIning	
Sinosteel Phils. H. Y. Mining Corporation	Information, Education & Communication (IEC)	Nickel	SDMP AND OTHER FUNDS	MIning	
Sinosteel Phils. H. Y. Mining Corporation	Safety and Health Programs	Nickel	SDMP AND OTHER FUNDS	MIning	
Sinosteel Phils. H. Y. Mining Corporation	Royalty for IPs	Nickel	NCIP	MIning	1.42E+04
SR Metals, Inc.	Excise tax on minerals	Nickel	BIR	Mining	1142E
SR Metals, Inc.	Corporate income tax	Nickel	BIR	Mining	1.11E+04

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	4,237,763.00	(4,237,763.00)	4,237,763.00	-	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
990,000.00	990,000.00	-	990,000.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
194,000.00	194,000.00	-	194,000.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	223,500.00	(223,500.00)	223,500.00		B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
90,675,649.00	-	90,675,649.00	-	90,675,649.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
193,643,057.00	189,915,345.00	3,727,712.00	189,915,345.00	-	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
SR Metals, Inc.	Withholding tax - Foreign shareholder dividends	Nickel	BIR	Mining	1.11E+04
SR Metals, Inc.	Withholding tax - Royalties to claim owners	Nickel	BIR	Mining	1.42E+04
SR Metals, Inc.	Customs duties	Nickel	BOC	Mining	1151E
SR Metals, Inc.	VAT on imported materials and equipment	Nickel	BOC	Mining	1151E
SR Metals, Inc.	Royalty on mineral reservation	Nickel	MGB	Mining	1.42E+04
SR Metals, Inc.	Local business tax (paid either in mine site or head office)	Nickel	LGU	Mining	114521E
SR Metals, Inc.	Real property tax - Basic	Nickel	LGU	Mining	113E
SR Metals, Inc.	Real property tax - Special Education Fund (SEF)	Nickel	LGU	Mining	113E
SR Metals, Inc.	Rehabilitation Cash Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
SR Metals, Inc.	Monitoring Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
SR Metals, Inc.	Environmental Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
SR Metals, Inc.	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	479,787.00	(479,787.00)	-	(479,787.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	1,590,712.00	(1,590,712.00)	-	(1,590,712.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
25,618,287.00	13,600,000.00	12,018,287.00	-	12,018,287.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
383,322.00	31,914.00	351,408.00	-	351,408.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	31,914.00	(31,914.00)	-	(31,914.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	62,289,861.00	(62,289,861.00)	-	(62,289,861.00)	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	2,109,607.00	(2,109,607.00)	-	(2,109,607.00)	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
SR Metals, Inc.	Mine wastes & Tailing fees	Nickel	SDMP AND OTHER FUNDS	Mining	
SR Metals, Inc.	Annual EPEP	Nickel	SDMP AND OTHER FUNDS	Mining	
SR Metals, Inc.	Social Development & Management (host and neighboring communities)	Nickel	SDMP AND OTHER FUNDS	Mining	
SR Metals, Inc.	Mining Technology and Geosciences advancement	Nickel	SDMP AND OTHER FUNDS	Mining	
SR Metals, Inc.	Information, Education & Communication (IEC)	Nickel	SDMP AND OTHER FUNDS	Mining	
SR Metals, Inc.	Safety and Health Programs	Nickel	SDMP AND OTHER FUNDS	Mining	
SR Metals, Inc.	Royalty for IPs	Nickel	NCIP	Mining	1.42E+04
Taganito Mining Corporation	Excise tax on minerals	Nickel	BIR	Mining	1142E
Taganito Mining Corporation	Corporate income tax	Nickel	BIR	Mining	1.11E+04
Taganito Mining Corporation	Withholding tax - Foreign shareholder dividends	Nickel	BIR	Mining	1.11E+04
Taganito Mining Corporation	Withholding tax - Royalties to claim owners	Nickel	BIR	Mining	1.42E+04
Taganito Mining Corporation	Customs duties	Nickel	BOC	Mining	1151E

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
64,399,469.00	64,399,469.00	-	64,399,469.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
11,862,383.00	11,862,383.00	-	11,862,383.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
1,581,651.00	1,581,651.00	-	1,581,651.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
3,859,714.00	3,859,714.00	-	3,859,714.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	8,099,164.00	(8,099,164.00)	-	(8,099,164.00)	
45,337,824.00	18,800,909.00	26,536,915.00	-	26,536,915.00	
169,579,547.00	169,579,547.00	-	169,579,547.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
1,623,116,589.00	1,621,737,550.00	1,379,039.00	1,623,116,589.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
75,075,000.00	75,075,000.00	-	75,075,000.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
17,236,468.00	17,236,468.00	-	17,236,468.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
738,786.00	742,187.00	(3,401.00)	742,187.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Taganito Mining Corporation	VAT on imported materials and equipment	Nickel	BOC	Mining	1151E
Taganito Mining Corporation	Royalty on mineral reservation	Nickel	MGB	Mining	1.42E+04
Taganito Mining Corporation	Local business tax (paid either in mine site or head office)	Nickel	LGU	Mining	114521E
Taganito Mining Corporation	Real property tax - Basic	Nickel	LGU	Mining	113E
Taganito Mining Corporation	Real property tax - Special Education Fund (SEF)	Nickel	LGU	Mining	113E
Taganito Mining Corporation	Rehabilitation Cash Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Taganito Mining Corporation	Monitoring Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Taganito Mining Corporation	Environmental Trust Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Taganito Mining Corporation	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Nickel	SDMP AND OTHER FUNDS	Mining	
Taganito Mining Corporation	Mine wastes & Tailing fees	Nickel	SDMP AND OTHER FUNDS	Mining	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
7,368,279.00	7,578,888.00	(210,609.00)	7,578,888.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
423,948,868.00	423,733,841.00	215,027.00	423,948,868.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
23,490,768.00	45,573,569.00	(22,082,801.00)	23,490,768.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
294,178.00	415,910.00	(121,732.00)	294,178.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
294,178.00	415,910.00	(121,732.00)	294,178.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Taganito Mining Corporation	Annual EPEP	Nickel	SDMP AND OTHER FUNDS	Mining	
Taganito Mining Corporation	Social Development & Management (host and neighboring communities)	Nickel	SDMP AND OTHER FUNDS	Mining	
Taganito Mining Corporation	Mining Technology and Geosciences advancement	Nickel	SDMP AND OTHER FUNDS	Mining	
Taganito Mining Corporation	Information, Education & Communication (IEC)	Nickel	SDMP AND OTHER FUNDS	Mining	
Taganito Mining Corporation	Safety and Health Programs	Nickel	SDMP AND OTHER FUNDS	Mining	
Taganito Mining Corporation	Royalty for IPs	Nickel	NCIP	Mining	1.42E+04
TVI Resource Development Philippines, Inc (Canatuan)	Excise tax on minerals	Copper / Gold / Silver / Zinc	BIR	Mining	1142E
TVI Resource Development Philippines, Inc (Canatuan)	Corporate income tax	Copper / Gold / Silver / Zinc	BIR	Mining	1.11E+04
TVI Resource Development Philippines, Inc (Canatuan)	Withholding tax - Foreign shareholder dividends	Copper / Gold / Silver / Zinc	BIR	Mining	1.11E+04
TVI Resource Development Philippines, Inc (Canatuan)	Withholding tax - Royalties to claim owners	Copper / Gold / Silver / Zinc	BIR	Mining	1.42E+04
TVI Resource Development Philippines, Inc (Canatuan)	Customs duties	Copper / Gold / Silver / Zinc	BOC	Mining	1151E

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
345,037,174.00	300,648,327.00	44,388,847.00	345,037,174.00		F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
24,771,114.00	24,771,114.00	-	24,771,114.00	-	A: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No reporting template received from the government agency.
2,411,911.00	2,411,911.00	-	2,411,911.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
5,172,903.00	5,172,903.00	-	5,172,903.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
26,608,346.00	26,608,346.00	-	26,608,346.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
68,945,873.00	16,179,788.00	52,766,085.00	68,945,873.00	-	D: Reconciled by tracing the amount to the supporting documents provided by the participating entity. No supporting schedule received from the government agency.
8,139,563.00	8,139,563.00	-	8,139,563.00	-	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
790,360.00	790,360.00	-	790,360.00	-	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
1,260,390.00	4,102,062.00	(2,841,672.00)	4,102,062.00	-	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
4,988.00	23,806.00	(18,818.00)	-	(18,818.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
TVI Resource Development Philippines, Inc (Canatuan)	VAT on imported materials and equipment	Copper / Gold / Silver / Zinc	BOC	Mining	1151E
TVI Resource Development Philippines, Inc (Canatuan)	Royalty on mineral reservation	Copper / Gold / Silver / Zinc	MGB	Mining	1.42E+04
TVI Resource Development Philippines, Inc (Canatuan)	Local business tax (paid either in mine site or head office)	Copper / Gold / Silver / Zinc	LGU	Mining	114521E
TVI Resource Development Philippines, Inc (Canatuan)	Real property tax - Basic	Copper / Gold / Silver / Zinc	LGU	Mining	113E
TVI Resource Development Philippines, Inc (Canatuan)	Real property tax - Special Education Fund (SEF)	Copper / Gold / Silver / Zinc	LGU	Mining	113E
TVI Resource Development Philippines, Inc (Canatuan)	Rehabilitation Cash Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
TVI Resource Development Philippines, Inc (Canatuan)	Monitoring Trust Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
TVI Resource Development Philippines, Inc (Canatuan)	Environmental Trust Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
TVI Resource Development Philippines, Inc (Canatuan)	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
TVI Resource Development Philippines, Inc (Canatuan)	Mine wastes & Tailing fees	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
TVI Resource Development Philippines, Inc (Canatuan)	Annual EPEP	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
TVI Resource Development Philippines, Inc (Canatuan)	Social Development & Management (host and neighboring communities)	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
62,056.00	626,473.00	(564,417.00)	-	(564,417.00)	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
1,737,471.00	-	1,737,471.00	-	1,737,471.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	15,021,024.00	(15,021,024.00)	15,021,024.00	-	B: Reconciled by tracing to the supporting schedule provided by the government agency. No reporting template received from the participating entity.
981,091.00	981,091.00	-	981,091.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
32,549,745.00	32,549,745.00	-	32,549,745.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
5,616,616.00	-	5,616,616.00	-	5,616,616.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
TVI Resource Development Philippines, Inc (Canatuan)	Mining Technology and Geosciences advancement	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
TVI Resource Development Philippines, Inc (Canatuan)	Information, Education & Communication (IEC)	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
TVI Resource Development Philippines, Inc (Canatuan)	Safety and Health Programs	Copper / Gold / Silver / Zinc	SDMP AND OTHER FUNDS	Mining	
TVI Resource Development Philippines, Inc (Canatuan)	Royalty for IPs	Copper / Gold / Silver / Zinc	NCIP	Mining	1.42E+04
Chevron Malampaya LLC	Excise tax on minerals	Oil and gas	BIR	Oil and gas	1142E
Chevron Malampaya LLC	Corporate income tax	Oil and gas	BIR	Oil and gas	1.11E+04
Chevron Malampaya LLC	Withholding tax - Foreign shareholder dividends	Oil and gas	BIR	Oil and gas	1.11E+04
Chevron Malampaya LLC	Withholding tax - Profit remittance to principal	Oil and gas	BIR	Oil and gas	1.11E+04
Chevron Malampaya LLC	Withholding tax - Royalties to claim owners	Oil and gas	BIR	Oil and gas	1.42E+04
Chevron Malampaya LLC	VAT on imported materials and equipment	Oil and gas	BOC	Oil and gas	1151E
Chevron Malampaya LLC	Royalty on mineral reservation	Oil and gas	MGB	Oil and gas	1.42E+04

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
1,380,408.00	-	1,380,408.00	-	1,380,408.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
492,067.00	-	492,067.00	-	492,067.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
296,450.00	-	296,450.00	-	296,450.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
17,485,565.00	-	17,485,565.00	-	17,485,565.00	F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
5,242,070,623.00	5,246,868,478.00	(4,797,855.00)	5,246,868,478.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
2,159,549,767.00	2,159,549,767.00	-	2,159,549,767.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Chevron Malampaya LLC	Rehabilitation Cash Fund - Actual Expenditure	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Chevron Malampaya LLC	Monitoring Trust Fund - Actual Expenditure	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Chevron Malampaya LLC	Environmental Trust Fund - Actual Expenditure	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Chevron Malampaya LLC	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Chevron Malampaya LLC	Mine wastes & Tailing fees	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Chevron Malampaya LLC	Social Development & Management (host and neighboring communities)	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Chevron Malampaya LLC	Mining Technology and Geosciences advancement	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Chevron Malampaya LLC	Information, Education & Communication (IEC)	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Chevron Malampaya LLC	Safety and Health Programs	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Chevron Malampaya LLC	Royalty for IPs	Oil and gas	NCIP	Oil and gas	1.42E+04
Chevron Malampaya LLC	Government share from oil and gas production	Oil and gas	DOE	Oil and gas	
Galoc Production Company	Excise tax on minerals	Oil and gas	BIR	Oil and gas	1142E

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
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-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Galoc Production Company	Corporate income tax	Oil and gas	BIR	Oil and gas	1.11E+04
Galoc Production Company	Withholding tax - Foreign shareholder dividends	Oil and gas	BIR	Oil and gas	1.11E+04
Galoc Production Company	Withholding tax - Profit remittance to principal	Oil and gas	BIR	Oil and gas	1.11E+04
Galoc Production Company	Withholding tax - Royalties to claim owners	Oil and gas	BIR	Oil and gas	1.42E+04
Galoc Production Company	VAT on imported materials and equipment	Oil and gas	BOC	Oil and gas	1151E
Galoc Production Company	Royalty on mineral reservation	Oil and gas	MGB	Oil and gas	1.42E+04
Galoc Production Company	Rehabilitation Cash Fund - Actual Expenditure	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Galoc Production Company	Monitoring Trust Fund - Actual Expenditure	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Galoc Production Company	Environmental Trust Fund - Actual Expenditure	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Galoc Production Company	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Galoc Production Company	Mine wastes & Tailing fees	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
328,576,285.00	103,354,064.00	225,222,221.00	328,576,285.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
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Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Galoc Production Company	Social Development & Management (host and neighboring communities)	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Galoc Production Company	Mining Technology and Geosciences advancement	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Galoc Production Company	Information, Education & Communication (IEC)	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Galoc Production Company	Safety and Health Programs	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Galoc Production Company	Royalty for IPs	Oil and gas	NCIP	Oil and gas	1.42E+04
Galoc Production Company	Government share from oil and gas production	Oil and gas	DOE	Oil and gas	
Nido Production (Galoc) Pty. Ltd. - Philippine Branch	Excise tax on minerals	Oil and gas	BIR	Oil and gas	1142E
Nido Production (Galoc) Pty. Ltd. - Philippine Branch	Corporate income tax	Oil and gas	BIR	Oil and gas	1.11E+04
Nido Production (Galoc) Pty. Ltd. - Philippine Branch	Withholding tax - Foreign shareholder dividends	Oil and gas	BIR	Oil and gas	1.11E+04
Nido Production (Galoc) Pty. Ltd. - Philippine Branch	Withholding tax - Profit remittance to principal	Oil and gas	BIR	Oil and gas	1.11E+04
Nido Production (Galoc) Pty. Ltd. - Philippine Branch	Withholding tax - Royalties to claim owners	Oil and gas	BIR	Oil and gas	1.42E+04

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
1,508,832,331.00	1,407,240,608.00	101,591,723.00	1,407,240,608.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
37,922,548.00	37,922,548.00	-	37,922,548.00	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Nido Production (Galoc) Pty. Ltd. - Philippine Branch	VAT on imported materials and equipment	Oil and gas	BOC	Oil and gas	1151E
Nido Production (Galoc) Pty. Ltd. - Philippine Branch	Royalty on mineral reservation	Oil and gas	MGB	Oil and gas	1.42E+04
Nido Production (Galoc) Pty. Ltd. - Philippine Branch	Rehabilitation Cash Fund - Actual Expenditure	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Nido Production (Galoc) Pty. Ltd. - Philippine Branch	Monitoring Trust Fund - Actual Expenditure	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Nido Production (Galoc) Pty. Ltd. - Philippine Branch	Environmental Trust Fund - Actual Expenditure	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Nido Production (Galoc) Pty. Ltd. - Philippine Branch	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Nido Production (Galoc) Pty. Ltd. - Philippine Branch	Mine wastes & Tailing fees	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Nido Production (Galoc) Pty. Ltd. - Philippine Branch	Social Development & Management (host and neighboring communities)	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Nido Production (Galoc) Pty. Ltd. - Philippine Branch	Mining Technology and Geosciences advancement	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Nido Production (Galoc) Pty. Ltd. - Philippine Branch	Information, Education & Communication (IEC)	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Nido Production (Galoc) Pty. Ltd. - Philippine Branch	Safety and Health Programs	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Nido Production (Galoc) Pty. Ltd. - Philippine Branch	Royalty for IPs	Oil and gas	NCIP	Oil and gas	1.42E+04

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
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					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Nido Production (Galoc) Pty. Ltd. - Philippine Branch	Government share from oil and gas production	Oil and gas	DOE	Oil and gas	
PNOC-Exploration Corporation	Excise tax on minerals	Oil and gas	BIR	Oil and gas	1142E
PNOC-Exploration Corporation	Corporate income tax	Oil and gas	BIR	Oil and gas	1.11E+04
PNOC-Exploration Corporation	Withholding tax - Foreign shareholder dividends	Oil and gas	BIR	Oil and gas	1.11E+04
PNOC-Exploration Corporation	Withholding tax - Profit remittance to principal	Oil and gas	BIR	Oil and gas	1.11E+04
PNOC-Exploration Corporation	Withholding tax - Royalties to claim owners	Oil and gas	BIR	Oil and gas	1.42E+04
PNOC-Exploration Corporation	VAT on imported materials and equipment	Oil and gas	BOC	Oil and gas	1151E
PNOC-Exploration Corporation	Royalty on mineral reservation	Oil and gas	MGB	Oil and gas	1.42E+04
PNOC-Exploration Corporation	Rehabilitation Cash Fund - Actual Expenditure	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
PNOC-Exploration Corporation	Monitoring Trust Fund - Actual Expenditure	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
PNOC-Exploration Corporation	Environmental Trust Fund - Actual Expenditure	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
PNOC-Exploration Corporation	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
304,378,589.00	-	304,378,589.00	-	-	H: Misclassification error.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
1,168,942,807.00	1,169,596,385.00	(653,578.00)	1,181,730,880.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
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					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
PNOC-Exploration Corporation	Mine wastes & Tailing fees	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
PNOC-Exploration Corporation	Social Development & Management (host and neighboring communities)	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
PNOC-Exploration Corporation	Mining Technology and Geosciences advancement	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
PNOC-Exploration Corporation	Information, Education & Communication (IEC)	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
PNOC-Exploration Corporation	Safety and Health Programs	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
PNOC-Exploration Corporation	Royalty for IPs	Oil and gas	NCIP	Oil and gas	1.42E+04
PNOC-Exploration Corporation	Government share from oil and gas production	Oil and gas	DOE	Oil and gas	
Shell Philippines Exploration B.V.	Excise tax on minerals	Oil and gas	BIR	Oil and gas	1142E
Shell Philippines Exploration B.V.	Corporate income tax	Oil and gas	BIR	Oil and gas	1.11E+04
Shell Philippines Exploration B.V.	Withholding tax - Foreign shareholder dividends	Oil and gas	BIR	Oil and gas	1.11E+04
Shell Philippines Exploration B.V.	Withholding tax - Profit remittance to principal	Oil and gas	BIR	Oil and gas	1.11E+04

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
-	-	-	-	-	I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
4,134,025,196.00	5,279,514,524.00	(1,145,489,328.00)	5,279,498,983.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
1,071,794,130.00	1,153,733,622.00	(81,939,492.00)	1,153,733,622.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Shell Philippines Exploration B.V.	Withholding tax - Royalties to claim owners	Oil and gas	BIR	Oil and gas	1.42E+04
Shell Philippines Exploration B.V.	VAT on imported materials and equipment	Oil and gas	BOC	Oil and gas	1151E
Shell Philippines Exploration B.V.	Royalty on mineral reservation	Oil and gas	MGB	Oil and gas	1.42E+04
Shell Philippines Exploration B.V.	Rehabilitation Cash Fund - Actual Expenditure	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Shell Philippines Exploration B.V.	Monitoring Trust Fund - Actual Expenditure	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Shell Philippines Exploration B.V.	Environmental Trust Fund - Actual Expenditure	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Shell Philippines Exploration B.V.	Final Mine Rehabilitation and/or Decommissioning Fund - Actual Expenditure	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Shell Philippines Exploration B.V.	Mine wastes & Tailing fees	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Shell Philippines Exploration B.V.	Social Development & Management (host and neighboring communities)	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Shell Philippines Exploration B.V.	Mining Technology and Geosciences advancement	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Shell Philippines Exploration B.V.	Information, Education & Communication (IEC)	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	
Shell Philippines Exploration B.V.	Safety and Health Programs	Oil and gas	SDMP AND OTHER FUNDS	Oil and gas	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
					F: Unreconciled due to the absence of detailed schedule supporting the reporting template provided by either the participating entity or government agency.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
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					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.

Entity name	Government agency revenue stream	Commodity	Agency	Industry	GFS Codes
Shell Philippines Exploration B.V.	Royalty for IPs	Oil and gas	NCIP	Oil and gas	1.42E+04
Shell Philippines Exploration B.V.	Government share from oil and gas production	Oil and gas	DOE	Oil and gas	

Company amount	Government agency	Variance pre-recon	Reconciled Amount	Variance post-reconciliation	Reason
					I: Amounts in the reconciliation templates per participating entity and government agency agree. No variance for reconciliation.
25,665,579,264.00	25,648,299,098.00	17,280,166.00	25,648,299,097.00	-	G: Traced and agreed reconciled amount to supporting documents (e.g. import entry). Both participating entity and government agency provided reporting templates and supporting schedules.

Mining and Coal

	Companies	Contract	Annexes	Documents under Declaration of Mining Project Feasibility (DMPF)	SDMP Monitoring/ Validation Reports		
					2012	2013	2014
1	AAM-PHIL Natural Resources Exploration and Development Corporation/ Philippine Mining Development Corporation (PMDC)						
2	Adnama Mining Resources Inc. (Formerly Oriental Synergy Mining Corp.-Claver)						
3	Apex Mining Co., Inc.						
4	Benguet Nickel Mines, Inc. (Benguet Corp.)						
5	Berong Nickel Corporation (c/o TMM Management, Inc.)						
6	Cagdianao Mining Corporation						
7	Cambayas Mining Corporation						
8	Carmen Copper Corp. (Atlas Consolidated Mining and Development Corporation)						
9	Carrascal Nickel Corporation (CTP Construction and Mining Corp.-Contractor)						
10	Citinickel Mines and Development Corporation (Toronto/Pulot)						
11	CTP Construction and Mining Corp. (Adlay)						
12	CTP Construction and Mining Corp. (Dahican)						
13	Eramen Minerals, Inc.						
14	Filminera Resources Corporation						
15	Greenstone Resources Corporation						
16	Hinatuan Mining Corporation						
17	Johson Gold Mining Corporation						
18	Krominco, Inc.						
19	Lepanto Consolidated Mining Corporation						
20	Leyte Iron Sand Mining Corporation (Formerly Nicual Corp.)						
21	LNL Archipelago Minerals Inc.						
22	Marcventures Mining and Development Corp.						
23	Mt. Sinai Mining Exploration and Development Corporation						
24	Oceana Gold (Philippines), Inc.						
25	Ore Asia Mining and Development Corp.						
26	Oriental Synergy Mining Corporation						
27	Philex Mining Corporation						
28	Philsaga Mining Corporation						
29	Platinum Group Metals Corporation						
30	Rapu-Rapu Minerals, Inc.						
31	Rio Tuba Nickel Mining Corporation						
32	Shenzhou Mining Group Corporation						
33	Shuley Mine Incorporated (Contractor: Pacific Nickel Phils., Inc.)						
34	SinoSteel Phils. H.Y. Mining Corporation						
35	SR Metals, Inc.						
36	Taganito Mining Corporation						

Environmental Protection and Enhancement Program (EPEP)	Final Mine Rehabilitation and Decommissioning Plan (FMRDP)	Mine Waste and Tailings Monitoring Reports			Multi-Partite Monitoring (MMT) Reports/Integrated Safety and Health, Environment and Social Development (ISHES) Monitoring Reports	Mine Rehabilitation Fund Committee (MRFC) Reports			Environmental Impact Statement
		2012	2013	2014	2014	2012	2013	2014	

	Companies	Contract	Annexes	Documents under Declaration of Mining Project Feasibility (DMPF)	SDMP Monitoring/ Validation Reports		
					2012	2013	2014
37	TVI Resource Development (Phils.), Inc. (Canatuan Project)						
38	Zambales Diversified Metals Corporation						
39	Investwell Resources, Incorporated	MPSA No. 252-2007-V					
40	Norweah Metals and Minerals Company, Inc.	MPSA No. 242-2007-XIII SMR					
41	Wellex Mining Corporation	MPSA No. 031-94-XIII SMR					
42	Atro Mining - Vitali Inc.	MPSA No. 237-2007-IX					
43	Century Peak Corporation (Casiguran)	MPSA 010-92-X (SMR)					
44	Century Peak Corporation (Esperanza)	MPSA 283-2009-XIII (SMR)					
45	Strong Built (Mining) Development Corporation	MPSA No. 254-2007-VIII					
46	Libjo Mining Corporation	MPSA No. 233-2007-XIII (SMR)					
47	TVI Resource Development '(Phils.), Inc. (Agata)	MPSA No. 134-99-XIII					

Environmental Protection and Enhancement Program (EPEP)	Final Mine Rehabilitation and Decommissioning Plan (FMRDP)	Mine Waste and Tailings Monitoring Reports			Multi-Partite Monitoring (MMT) Reports/Integrated Safety and Health, Environment and Social Development (ISHES) Monitoring Reports	Mine Rehabilitation Fund Committee (MRFC) Reports			Environmental Impact Statement
		2012	2013	2014	2014	2012	2013	2014	

List of Auxiliary Permits

Phase	Auxiliary Report
Pre-construction Phase	Environmental Compliance Certificate (EMB)
Pre-construction, Construction, Production Phases	Solid Waste Management Program (EMB)
Exploration, Pre-Feasibility and Feasibility Phases	Certificate of Non-Overlap (for areas without IPs/ICCs (NCIP)
Exploration, Pre-Feasibility and Feasibility Phases	Certificate of Precondition (for areas with IPs/ICCs (NCIP)
Pre-construction Phase	Free and Prior Informed Consent / Certificate of Pre-condition (NCIP)
Pre-construction Phase	Social Acceptability Endorsements from Local Government Units (LGU)
Pre-construction /Production Phases	Temporary (if not mining engineer) /Permanent Safety Inspector's Permit (MGB)
Pre-construction /Production Phases	Temporary (if not mining engineer) /Permanent Safety Engineer's Permit (MGB)
Pre-construction Phase	Permit for Mechanical / Electrical Installations (MGB)
Pre-construction /Production Phases	Discharge Permit for Mill Tailings Storage Structure (EMB)
Pre-construction /Production Phases	Permit to Operate of Air Pollution Control Devices (EMB)
Pre-construction /Production Phases	Discharge Permit of Wastewater Treatment Facilities (EMB)
Pre-construction Phase	Permanent Water Rights Permit (NWRB)
Pre-construction Phase	Tree-cutting Permit (DENR)
Pre-construction Phase	Certificate of Pollution Control Officer Accreditation (EMB)
Pre-construction /Production Phases	Hazardous Waste Generator Registration ID (EMB)
Pre-construction /Production Phases	Hazardous Waste Transporter Registration (EMB)
Pre-construction /Production Phases	Business Permit (LGU)
Production Phase	Ore Transport Permit (MGB)
Production Phase	Discharge Permit (EMB)
Production Phase	Permit to Transport Hazardous Wastes (EMB)
Production Phase	Philippine Inventory of Chemicals and Chemical Substances Certification (as needed; i.e. facilitating dealings with the Bureau of Customs) (EMB)
Production Phase	Priority Chemical List Compliance Certificate (DENR)
Production Phase	Registration for Importer/User/Manufacturer/Distributor/Transporter of Chemical Control Orders (renewable every year) (DENR)
Production Phase	Certificate of Environmental Management and Community Relations Record (MGB)
Production Phase	Purchaser's License to Possess Explosives (MGB)
Production Phase	Permit to Purchase / Transport / Import Explosives (MGB)
Production Phase	Blaster Foreman's License (MGB)
Production Phase	Right to Possess and Use Explosives (PNP through the recommendation of MGB)
Production Phase	Registration of Hazardous Waste Treatment, Storage and Disposal (TSD) Facility (EMB)
Production Phase	Permit to Treat Hazardous Wastes (EMB)
Production Phase	Authority to Import or Export Hazardous Materials (EMB)
Production Phase	Pre-Manufacturing and Pre-Importation Notification (PMPIN) Certification (EMB)
Production Phase	Permit to Import / Export Controlled Precursors and Essential Chemicals (CPECS) and or their Mixtures (PDEA)
Production Phase	P-License Certificate (For the manufacture, recycle, importation, exportation, repack, wholesale, trade, distribution, retail, end-use, laboratory use of precursor and essential chemical/s &/or its mixture/s) (PDEA)
Production Phase	Land Conversion (HLURB)
Production Phase	Chemical Importation Clearance (EMB)
Production Phase	Interim Importation Permit (chemicals) (EMB)
Production Phase	Small Quantity Importation Clearance (for chemicals less than 1000 kg) (EMB)

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