



TANZANIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (TEITI)

SHORT VERSION OF THE 9th TEITI REPORT

FOR THE PERIOD JULY 1 2016 TO JUNE 30 2017

AUGUST 2020

STATEMENT FROM THE INDEPENDENT ADMINISTRATOR

The Tanzania Extractive Industries Transparency Initiative (TEITI) through the Ministry of Minerals procured the services of Mzumbe University as the Independent Administrator to produce Tanzania EITI report.

The Reconciliation ('Engagement') followed the International Standard on Related Services as applicable to agreed upon procedures. The procedures performed were those set out in the Terms of Reference (ToR) as stipulated in the Contract for Consultants Services and approved by the TEITI Committee, except where indicated otherwise in the final report as well as its appendices.

The procedures undertaken were not designed to constitute an audit or review made in accordance with International Standards on Auditing Engagements, and as such we do not provide any assurances other than those expressed in this report. Had we performed additional procedures; other matters would have come to our attention that would have been reported to you. This report is to inform TEITI on matters expressed in the Terms of Reference and not for any other purpose.



Dr. Gabriel Komba
TEAM LEADER
MZUMBE UNIVERSITY
AUGUST 2020.

EXECUTIVE SUMMARY

The Extractive Industries Transparency Initiative (EITI) is the global standard to promote the open and accountable management of oil, gas and mineral resources. Tanzania joined the initiative in February 2009.

This is a short version of the report of the 9th TEITI report. It covers reconciliation of payments and receipts from extractive companies and government agencies, respectively, for the fiscal year 2016/17. All payments and receipts made before 1st July of 2016 and those that were made after 30th June 2017 were excluded from the reconciliation report. The reconciliation exercise involved extractive companies that met materiality threshold as approved by the TEITI Committee. As required by EITI standards any State-Owned Enterprises (SOEs) operating in an extractive industry is required to disclose payments made to the government. Therefore, the reconciliation report includes three SOEs namely Tanzania Petroleum Development Corporation (TPDC), State Mining Corporation (STAMICO) and STAMIGOLD Company Limited.

Objective

The purpose of this report is to reconcile the information provided by extractive companies with the information provided by relevant government agencies. The overall objective of the reconciliation exercise is to assist the Government of Tanzania to determine the contribution of minerals, oil and gas resources to the socio-economic development of the country. In addition, the exercise aimed at improving the governance of minerals, oil and gas resources, which subsequently helps to meet the requirements of the EITI Standards. The report enhances transparency of the payments made by extractive companies to the Government and its agencies, as well as payment received by the Government and its agencies from the extractive companies.

APPROACH AND METHODOLOGY

The process of reconciling of revenues from the extractive industry (Mining, oil and gas sectors) consisted of the following steps:

- Step 1: Conducting a study to determine the scope of the reconciliation exercise. Specifically, the scoping study involved establishing a list of extractive companies that made material payment to the Government, and a list of Government entities that received material payments from extractive companies, which should be disclosed in the 2016/17 supplementary report.
- Step 2: Preparation of reporting templates and reporting instructions, after obtaining information relating to the different types of taxes, fees, charges payable in the mining, oil and gas sectors. This information was analysed to determine revenue streams;
- Step 3: Presentation and approval of the scoping study, reporting templates, and

reporting instructions by the TEITI Committee;

Step 4: Conduct training to extractive companies and government agencies on how to complete reporting templates.

Step 5: Collection of payment data from government agencies and extractive companies, which provided the basis for reconciliation;

Step 6: Comparison of the amounts reported by government agencies and extractive companies to determine if there are discrepancies between the two sources of data; and

Step 7: Contact with government agencies and extractive companies to investigate and resolve identified discrepancies.

Revenue Streams

The following is a list and amounts of fees and charges paid by small-scale miners and extractive companies to the Ministry of Minerals.

Revenue Stream	Amount (TZS)	Percent
Royalty on Minerals	162,161,752,993.07	89.31
Annual Rent	15,372,499,581.79	8.47
Geological Fee	3,091,375,181.84	1.70
Miscellaneous	629,238,244.61	0.35
Tender Document	122,527,729.80	0.07
Application Fee	74,701,271.04	0.04
Transfer Fee	72,950,460.00	0.04
Preparation Fee	13,263,720.00	0.01
Penalty	11,392,722.17	0.01
Surrender Fee	8,842,480.00	0.00
Export permit	5,745,550.00	0.00
Import Permit	3,758,054.00	0.00
Search Fee	1,326,372.00	0.00
TOTAL	181,569,374,360.32	100.0

The following are categories of the taxes paid by the extractive companies to the Large Taxpayers Department, Domestic Revenue Department, and the Customs and Excise Department of TRA during fiscal year 2016/17.

Revenue Stream	Amount (TZS)	Percent
Value Added Tax	237,677,839,045.00	30.81
Corporate tax	167,931,591,352.30	21.77
Pay as You Earn	133,716,212,174.64	17.34
Withholding Tax	102,058,859,992.66	13.23
Import Duty	30,876,156,455.00	4.00
Excise Duty	26,804,491,027.41	3.47
Skill Development Levy	25,677,278,692.34	3.33
Petroleum Levy	18,719,370,844.00	2.43

Railroad Dev Levy	14,008,025,755.00	1.82
Fuel Levy	7,926,049,443.00	1.03
Customs Processing Fee	4,749,902,137.00	0.62
Personal Income Tax	1,061,424,045.62	0.14
Vehicle Registration Tax	141,370,000.00	0.02
Trade Levy Zanzibar	9,644,446.00	0.00
Income Tax Interest and Penalty	1,650,000.00	0.00
Sole Proprietor (Presumptive Tax)	383,400.00	0.00
TOTAL	771,360,248,809.97	100.00

The following are categories of the fees paid by the oil and gas companies to the TPDC during fiscal year 2016/17.

REVENUE STREAM	AMOUNT (TZS)	Percent
Royalty on Oil and Gas	22,120,306,239.66	82.50
Training Fees	3,230,003,922.30	12.05
Licence fees	1,462,860,397.24	5.46
TOTAL	26,813,170,559.20	100.00

Based on the revenue streams, the selection of material payments and companies included in the reconciliation exercise were based on the amount of revenue collected by MoM, TRA, and TPDC. The selected revenue streams for the main reconciliation exercise included the following:

REVENUE STREAMS	
Royalty on Minerals	Railroad development levy
Annual rent	Fuel levy
Geological fee	Customs processing fee
Corporate tax	Royalty on Oil and Gas
Import duty	Training fees
Excise duty	Licence fees
Skill development levy (SDL)	Service levy
Petroleum levy	Other local taxes fees and levies

Extractive Companies included in the Reconciliation Scope

Based on the government receipts, TEITI Committee agreed on the materiality threshold of TZS 900 million that accounts for 95.52% of total government receipts for the fiscal year 2016/17. The following is a list of companies included in the reconciliation for the fiscal year 2016/17.

No.	COMPANY NAME	Revenue Collected by TRA	Revenue Collected by TPDC	Revenue Collected by MOM	Total Revenue collected by the Government
1	GEITA GOLD MINING LIMITED	227,831,124,365.86		46,299,151,900.53	274,130,276,266.39
2	NORTH MARA GOLD MINE LIMITED	85,182,691,464.40		33,572,737,956.21	118,755,429,420.61
3	BULYANHULU GOLD MINE LIMITED	74,778,740,691.13		261,351,071.60	75,040,091,762.73
4	PAN AFRICAN ENERGY TANZANIA LIMITED	72,802,731,912.66	291,787,951.71		73,094,519,864.37
5	PANGEA MINERALS LTD	48,433,604,318.29		4,458,820.54	48,438,063,138.83
6	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	25,829,769,847.44	21,522,208,306.33		47,351,978,153.77

No.	COMPANY NAME	Revenue Collected by TRA	Revenue Collected by TPDC	Revenue Collected by MOM	Total Revenue collected by the Government
7	SHANTA MINING COMPANY LIMITED	24,672,213,720.90		9,647,886,670.34	34,320,100,391.24
8	AUMS (T) LIMITED	25,048,989,872.88			25,048,989,872.88
9	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	17,567,247,496.66	1,077,887,604.45		18,645,135,101.11
10	WILLIAMSON DIAMONDS LTD.	13,516,091,062.12		100,000.00	13,516,191,062.12
11	HANCIENDA GROUP LTD	-		11,680,973,860.00	11,680,973,860.00
12	NDOVU RESOURCES LIMITED.	7,628,808,535.42	1,674,653,557.73		9,303,462,093.15
13	POA POA COMPANY LTD	-		7,888,221,950.00	7,888,221,950.00
14	AFRICAN EXPLOSIVES (T) LTD.	7,200,101,874.47			7,200,101,874.47
15	EQUINOR TANZANIA AS	7,060,045,736.48			7,060,045,736.48
16	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	7,008,004,568.99			7,008,004,568.99
17	JOSIA MASANJA & PTNS	-		6,139,672,240.00	6,139,672,240.00
18	MANTRA TANZANIA LIMITED.	3,885,388,463.55		2,199,474,053.96	6,084,862,517.51
19	SAHARA TANZANIA LIMITED	6,070,986,760.08			6,070,986,760.08
20	NYAMIGOGO	-		5,768,731,180.00	5,768,731,180.00
21	TANCOAL ENERGY LIMITED	4,305,834,190.46		1,074,125,211.39	5,379,959,401.85
22	OPHIR TANZANIA (BLOCK 1) LIMITED	5,248,810,766.41			5,248,810,766.41
23	TANZANITE ONE MINING LTD	4,016,109,628.00		882,663,707.50	4,898,773,335.50
24	AROBOGAST SILLILO LULILA LIMITED	90,392,866.89		4,696,379,154.00	4,786,772,020.89
25	GLOBEIQ TANZANIA SERVICES LIMITED	4,736,743,921.61			4,736,743,921.61
26	ALLEN DIESELS LTD (UK)	4,208,183,903.86			4,208,183,903.86
27	GODFREY MITTI & PTNS	-		4,186,825,522.00	4,186,825,522.00
28	ALMAN GOLD CO. LIMITED	1,700,000.00		4,126,969,444.00	4,128,669,444.00
29	ENOCK LYAMBA & PTNS	-		3,524,315,404.00	3,524,315,404.00
30	NITRO EXPLOSIVES (T) LTD.	3,389,275,881.76			3,389,275,881.76
31	SAMAX RESOURCES LTD.	3,373,569,191.46			3,373,569,191.46
32	AL MUTHAAB TRADING & CO. LTD	-		2,825,784,222.00	2,825,784,222.00
33	MINDINGO MBARAKA MINDINGO	-		2,713,017,430.00	2,713,017,430.00
34	GSM PETROLEUM LIMITED	2,448,528,054.00			2,448,528,054.00
35	KAKOLA MINING COMPANY LIMITED	2,370,295,154.94			2,370,295,154.94
36	ABEL KAPENE	-		2,210,620,000.00	2,210,620,000.00
37	MINERAL OIL CORPORATION LIMITED	2,187,257,707.84			2,187,257,707.84
38	CATA MINING COMPANY LIMITED	1,505,795,266.73		547,530,553.33	2,053,325,820.06
39	PETER BUJASHI			2,048,139,044.00	2,048,139,044.00
40	KASUBUYA PLANT	-		1,986,798,570.00	1,986,798,570.00
41	RAS AL KHAIMAH GAS TANZANIA LTD.	1,981,907,864.98			1,981,907,864.98
42	JAC RIJK AFRICA LIMITED	1,720,610,289.90			1,720,610,289.90
43	ISACK MAYUNGA	-		1,628,342,692.00	1,628,342,692.00
44	ORECORP TANZANIA LIMITED	1,600,894,221.90		2,433,073.00	1,603,327,294.90
45	CHINA PETROLEUM TECHNOLOGY AND DEVELOPMENT CORPORATION	1,520,775,272.64			1,520,775,272.64
46	SEA SALT LIMITED	1,332,266,886.30		60,302,789.80	1,392,569,676.10
47	WAKERKETWA MINING SACCOS	-		1,384,348,920.00	1,384,348,920.00
48	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	900,156,884.74	426,970,105.36	42,952,536.07	1,370,079,526.17
49	EVEN ENTERPRISES COMPANY LIMITED	1,366,958,819.50		160,000.00	1,367,118,819.50
50	CHINA PETROLEUM PIPELINE BUREAU (CPP)	1,326,577,404.77			1,326,577,404.77
51	KABANGA NICKEL COMPANY LIMITED	345,193,495.50		894,418,389.00	1,239,611,884.50
52	LOOTAH BC GAS LLC	1,218,231,526.36			1,218,231,526.36
53	MBOGO MINING AND GENERAL SUPPLY LIMITED	1,199,248,893.85		6,183,764.00	1,205,432,657.85
54	SUNSHINE MINING LIMITED	1,194,101,613.14		573,976.00	1,194,675,589.14
55	PETROBRAS TANZANIA LIMITED	1,135,565,254.30			1,135,565,254.30
56	BUSOLWA MINING LIMITED	518,882,218.63		598,533,750.82	1,117,415,969.45
57	KUSINI GATEWAY INDUSTRIAL PARK LIMITED	82,422,207.92		1,001,468,936.00	1,083,891,143.92
58	TRYPHONE AYOUB	-		1,077,617,630.00	1,077,617,630.00
59	BEARING MAN GROUP TANZANIA LIMITED	1,073,089,880.42			1,073,089,880.42

No.	COMPANY NAME	Revenue Collected by TRA	Revenue Collected by TPDC	Revenue Collected by MOM	Total Revenue collected by the Government
60	KATAVI MINING COMPANY LIMITED	1,023,753,846.35		20,184,014.53	1,043,937,860.88
61	EXXONMOBIL EXPLORATION AND PRODUCTION TANZANIA LIMITED	1,027,584,217.22			1,027,584,217.22
62	HERITAGE RUKWA (TZ) LIMITED	106,908,177.63	915,334,113.47		1,022,242,291.10
63	DIOMOND RAHIM KARMALI (MR)	999,701,228.00			999,701,228.00
64	ERONT PROCESSING	-		995,450,162.00	995,450,162.00
65	TNR LIMITED	986,637,291.07			986,637,291.07
66	ZEM (T) CO. LIMITED	931,349,648.51		29,444,614.14	960,794,262.65
67	ALLY SHARIF & PTNS	-		959,582,680.00	959,582,680.00
68	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.	929,944,902.00			929,944,902.00
69	ABG EXPLORATION LIMITED	769,992,990.89		136,704,953.80	906,697,944.69
70	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	28,547,457,111.98	-	400,000.00	28,547,857,111.98
71	STAMIGOLD COMPANY LIMITED	186,665,019.00	-	1,038,281,783.66	1,224,946,802.66
72	STATE MINING COOPERATION (STAMICO)	257,317,312.40	-		

Out of the Seventy-two (72) entities scoped to participate in the reconciliation exercise, the IA managed to locate and send reporting templates to fifty three (53) companies/individuals. However, only 41 reporting entities submitted filled templates within the given time. The contribution of these 41 entities amounted to 88.78% of the government revenue from the mining, oil and gas sector in 2016/17. The following is a list of the 41 reporting entities.

No.	Company Name	No.	Company Name
1	GEITA GOLD MINING LIMITED	22	AROBOGAST SILILO LULILA LIMITED
2	NORTH MARA GOLD MINE LIMITED	23	GLOBEIQ TANZANIA SERVICES LIMITED
3	BULYANHULU GOLD MINE LIMITED	24	GODFREY MITTI & PTNS
4	PAN AFRICAN ENERGY TANZANIA LIMITED	25	NITRO EXPLOSIVES (T) LTD.
5	PANGEA MINERALS LTD	26	RAS AL KHAIMAH GAS TANZANIA LTD.
6	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	27	JAC RIJK AFRICA LIMITED
7	SHANTA MINING COMPANY LIMITED	28	ORECORP TANZANIA LIMITED
8	AUMS (T) LIMITED	29	SEA SALT LIMITED
9	SHELL EXPLORATION AND PRODUCTION TANZANIA LTD	30	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.
10	WILLIAMSON DIAMONDS LTD.	31	KABANGA NICKEL COMPANY LIMITED
11	HANCIENDA GROUP LTD	32	MBOGO MINING AND GENERAL SUPPLY LIMITED
12	NDOVU RESOURCES LIMITED.	33	BUSOLWA MINING LIMITED
13	POA POA COMPANY LTD	34	BEARING MAN GROUP TANZANIA LIMITED
14	AFRICAN EXPLOSIVES (T) LTD.	35	KATAVI MINING COMPANY LIMITED
15	EQUINOR TANZANIA AS	36	TNR LIMITED
16	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	37	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.
17	JOSIA MASANJA & PTNS	38	ABG EXPLORATION LIMITED
18	MANTRA TANZANIA LIMITED.	39	TANZANIA PETROLEUM DEVELOPMENT CORPORATION
19	NYAMIGOGO	40	STAMIGOLD COMPANY LIMITED
20	TANCOAL ENERGY LIMITED	41	STATE MINING COOPERATION (STAMICO)
21	OPHIR TANZANIA (BLOCK 1) LIMITED		

The following list shows the reporting entities that did not return the templates and reasons or remarks for failure to submit.

No.	Company Name	Remarks
1	SAHARA TANZANIA LIMITED	Closed operation
2	TANZANITE ONE MINING LTD	The responsible person was not around because the activities has been suspended
3	ALLEN DIESELS LTD (UK)	Not operating in the country

4	ALMAN GOLD CO. LIMITED	Confirmed to report but did not return templates
5	ENOCK LYAMBA & PTNS	Could not be located
6	SAMAX RESOURCES LTD.	Data reported in the GGM data
7	AL MUTHAAB TRADING & CO. LTD	Confirmed to report but did not return templates
8	MINDINGO MBARAKA MINDINGO	Confirmed to report but did not return templates
9	GSM PETROLEUM LIMITED	Could not be located
10	KAKOLA MINING COMPANY LTD	Closed operations and the Company declared Bankrupt
11	ABEL KAPENE	Confirmed to report but did not return templates
12	MINERAL OIL CORPORATION LTD	They said they can not fill as they are not extractive company - letter sent to teiti
13	CATA MINING COMPANY LIMITED	Could not be located
14	PETER BUJASHI	Could not be located
15	KASUBUYA PLANT	Could not be located
16	ISACK MAYUNGA	Could not be located
17	CHINA PETROLEUM TECHNOLOGY AND DEVELOPMENT CORPORATION	Could not be located
18	WAKEREKETWA MINING SACCOS	Confirmed to report but did not return templates
19	EVEN ENTERPRISES COMPANY LTD	Could not be located
20	CHINA PETROLEUM PIPELINE BUREAU (CPP)	Could not be located
21	LOOTAH BC GAS LLC	Could not be located
22	SUNSHINE MINING LIMITED	The custodian of records are not in the country as they do not produce currently
23	PETROBRAS TANZANIA LIMITED	Confirmed to report but did not return templates
24	KUSINI GATEWAY INDUSTRIAL PARK LIMITED	Confirmed to report but did not return templates
25	TRYPHONE AYOUB	Could not be located
26	EXXONMOBIL EXPLORATION AND PRODUCTION TANZANIA LIMITED	Operate under ORECOPR
27	HERITAGE RUKWA (TZ) LIMITED	Closed Operation
28	ERONT PROCESSING	Closed Operation
29	ZEM (T) CO. LIMITED	Confirmed to report but did not return templates
30	ALLY SHARIF & PTNS	The responsible person is dead

RESULTS OF RECONCILIATION

We present below the detailed results of our reconciliation exercise, as well as differences noted between amounts paid by extractive companies and amounts received by government agencies. We have highlighted the amounts initially reported and the adjustments made following our reconciliation work, as well as the final amounts and unreconciled differences. The adjustments were carried out on the basis of confirmation from extractive companies and government agencies and were supported by adequate evidence wherever deemed appropriate.

The government total receipts amounted to TZS 508,624,111,294.21, whilst total company payments amounted to TZS 510,610,821,731.22, resulting to a discrepancy of TZS 1,986,710,437.01 representing 0.39% of total payments reported by Government Agencies. Discrepancies are indicated as positive if the amount reported by a company exceeds that reported by the government agency as a receipt. If the amount reported by a company is lower than that received by the government agency, the resulting discrepancy is labelled negative.

Reconciliation by Extractive Company

SN	Company/Individual	Template Original	Lodged Government	Difference	Company/Individual	Adjustments Government	Difference	Company/Individual	Final Amount Government	Difference
	(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)	
1	GEITA GOLD MINING LIMITED	193,943,795,276.30	176,435,771,463.07	17,508,023,813.22	-	8,041,161,569.00	(8,041,161,569.00)	193,943,795,276.30	184,476,933,032.08	9,466,862,244.22
2	NORTH MARA GOLD MINE LIMITED	153,157,899,568.15	82,597,182,825.47	70,560,716,742.69	(62,489,501,539.27)	9,508,248,880.14	(71,997,750,419.41)	90,668,398,028.89	92,105,431,705.61	(1,437,033,676.73)
3	BULYANHULU GOLD MINE LIMITED	38,751,814,003.29	13,876,210,745.04	24,875,603,258.25	-	26,604,732,147.36	(26,604,732,147.36)	38,751,814,003.29	40,480,942,892.40	(1,729,128,889.11)
4	PAN AFRICAN ENERGY TANZANIA LIMITED	56,820,445,732.05	54,350,046,999.81	2,470,398,732.24	(0.00)	-	(0.00)	56,820,445,732.05	54,350,046,999.81	2,470,398,732.24
5	PANGEA MINERALS LTD	27,266,631,532.39	14,043,267,297.34	13,223,364,235.05	1,087,488,592.00	18,428,909,343.74	(17,341,420,751.74)	28,354,120,124.39	32,472,176,641.08	(4,118,056,516.68)
6	SHANTA MINING COMPANY LIMITED	16,019,822,794.47	13,870,598,074.41	2,149,224,720.06	-	2,054,950,482.86	(2,054,950,482.86)	16,019,822,794.47	15,925,548,557.27	94,274,237.21
7	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	23,308,051,957.04	5,119,970,245.96	18,188,081,711.08	(7,885,029,957.04)	4,421,240,000.00	(12,306,269,957.04)	15,423,022,000.00	9,541,210,245.96	5,881,811,754.04
8	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	28,168,541,934.00	28,755,951,991.75	(587,410,057.75)	(107,036,883.16)	(217,573,641.64)	110,536,758.48	28,061,505,050.84	28,538,378,350.11	(476,873,299.27)
9	AUMS (T) LIMITED	7,670,854,998.00	7,555,886,218.77	114,968,779.23	-	-	-	7,670,854,998.00	7,555,886,218.77	114,968,779.23
10	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	2,062,869,979.49	4,331,525,309.87	(2,268,655,330.37)	-	-	-	2,062,869,979.49	4,331,525,309.87	(2,268,655,330.37)
11	WILLIAMSON DIAMONDS LTD.	7,550,955,314.26	2,813,372,659.59	4,737,582,654.67	-	6,454,663,361.40	(6,454,663,361.40)	7,550,955,314.26	9,268,036,020.99	(1,717,080,706.73)
12	HANCIENDA GROUP LTD	62,164,124.00	11,681,495,385.00	(11,619,331,261.00)	-	(11,673,422,460.00)	11,673,422,460.00	62,164,124.00	8,072,925.00	54,091,199.00
13	POA POA COMPANY LTD	30,564,572.00	7,929,714,091.12	(7,899,149,519.12)	-	(7,888,102,291.12)	7,888,102,291.12	30,564,572.00	41,611,800.00	(11,047,228.00)
14	NDOVU RESOURCES LIMITED.	3,476,860,710.61	2,837,290,798.65	639,569,911.96	(367,866,303.32)	1,152,261,358.18	(1,520,127,661.50)	3,108,994,407.29	3,989,552,156.83	(880,557,749.54)
15	AFRICAN EXPLOSIVES (T) LTD.	2,121,150,599.37	2,183,669,866.74	(62,519,267.37)	-	-	-	2,121,150,599.37	2,183,669,866.74	(62,519,267.37)
16	EQUINOR TANZANIA AS	2,089,731,895.24	906,619,541.89	1,183,112,353.35	-	-	-	2,089,731,895.24	906,619,541.89	1,183,112,353.35
17	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	1,357,635,102.00	1,260,164,724.00	97,470,378.00	-	-	-	1,357,635,102.00	1,260,164,724.00	97,470,378.00
18	JOSIA MASANJA & PTNS	12,654,700.00	6,151,141,940.00	(6,138,487,240.00)	-	(6,136,114,740.00)	6,136,114,740.00	12,654,700.00	15,027,200.00	(2,372,500.00)
19	MANTRA TANZANIA LIMITED.	2,396,924,437.51	2,735,954,512.75	(339,030,075.24)	-	-	-	2,396,924,437.51	2,735,954,512.75	(339,030,075.24)
20	NYAMIGOGO	130,621,687.00	5,827,314,480.00	(5,696,692,793.00)	-	-	-	130,621,687.00	5,827,314,480.00	(5,696,692,793.00)
21	TANCOAL ENERGY LIMITED	1,546,859,241.00	1,724,948,829.26	(178,089,588.26)	-	-	-	1,546,859,241.00	1,724,948,829.26	(178,089,588.26)
22	OPHIR TANZANIA (BLOCK 1) LIMITED	115,187,544.00	123,831,447.00	(8,643,903.00)	-	-	-	115,187,544.00	123,831,447.00	(8,643,903.00)
23	AROBOGAST SILELO LULILA LIMITED	63,240,176.03	4,759,834,695.18	(4,696,594,519.15)	-	(4,685,505,767.01)	4,685,505,767.01	63,240,176.03	74,328,928.17	(11,088,752.14)
24	GLOBELEQ TANZANIA SERVICES LIMITED	829,904,845.00	1,044,648,113.57	(214,743,268.57)	-	-	-	829,904,845.00	1,044,648,113.57	(214,743,268.57)
25	GODFREY MITTI & PTNS	42,038,195.00	4,226,285,094.94	(4,184,246,899.94)	-	(4,208,377,432.94)	4,208,377,432.94	42,038,195.00	17,907,662.00	24,130,533.00
26	NITRO EXPLOSIVES (T) LTD.	716,278,946.25	1,070,918,186.00	(354,639,239.75)	-	-	-	716,278,946.25	1,070,918,186.00	(354,639,239.75)
27	RAS AL KHAIMAH GAS TANZANIA LTD.	109,610,312.26	1,634,310,477.00	(1,524,700,164.74)	1,524,318,034.74	-	1,524,318,034.74	1,633,928,347.00	1,634,310,477.00	(382,130.00)
28	SEA SALT LIMITED	444,256,918.80	683,488,099.60	(239,231,180.80)	-	-	-	444,256,918.80	683,488,099.60	(239,231,180.80)
29	JAC RIJK AFRICA LIMITED	1,038,380,165.30	657,543,014.00	380,837,151.30	-	-	-	1,038,380,165.30	657,543,014.00	380,837,151.30
30	ORECORP TANZANIA LIMITED	44,773,306.37	77,809,283.33	(33,035,976.96)	-	-	-	44,773,306.37	77,809,283.33	(33,035,976.96)
31	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	521,468,736.91	514,838,475.54	6,630,261.37	-	-	-	521,468,736.91	514,838,475.54	6,630,261.37
32	KABANGA NICKEL COMPANY LIMITED	931,617,883.67	930,277,737.27	1,340,146.40	2,057,919.00	3,397,722.94	(1,339,803.94)	933,675,802.67	933,675,460.21	342.46
33	MBOGO MINING AND GENERAL SUPPLY LIMITED	428,145,709.00	328,754,809.50	99,390,899.50	-	-	-	428,145,709.00	328,754,809.50	99,390,899.50
34	BUSOLWA MINING LIMITED	813,479,100.72	860,867,260.62	(47,388,159.90)	-	-	-	813,479,100.72	860,867,260.62	(47,388,159.90)
35	BEARING MAN GROUP TANZANIA LIMITED	434,044,043.04	320,344,143.00	113,699,900.04	-	-	-	434,044,043.04	320,344,143.00	113,699,900.04
36	KATAVI MINING COMPANY LIMITED	1,358,657,481.52	513,737,147.19	844,920,334.33	-	-	-	1,358,657,481.52	513,737,147.19	844,920,334.33
37	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.	492,458,179.18	493,632,658.54	(1,174,479.36)	-	-	-	492,458,179.18	493,632,658.54	(1,174,479.36)

SN	Company/Individual	Template Original Lodged			Company/Individual	Adjustments		Company/Individual	Final Amount	
		Company/Individual	Government	Difference		Government	Difference		Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
38	TNR LIMITED	285,691,093.30	125,790,941.00	159,900,152.30	-	-	-	285,691,093.30	125,790,941.00	159,900,152.30
39	ABG EXPLORATION LIMITED	280,944,472.68	298,353,089.49	(17,408,616.81)	-	-	-	280,944,472.68	298,353,089.49	(17,408,616.81)
40	STAMIGOLD	1,943,665,077.07	72,061,145.00	1,871,603,932.07	-	1,038,218,943.05	(1,038,218,943.05)	1,943,665,077.07	1,110,280,088.05	833,384,989.02
41	STATE MINING CORPORATION	5,699,524.00	-	5,699,524.00	-	-	-	5,699,524.00	-	5,699,524.00
TOTAL		578,846,391,868.26	465,725,423,818.24	113,120,968,050.02	(68,235,570,137.05)	42,898,687,475.97	(111,134,257,613.01)	510,610,821,731.22	508,624,111,294.21	1,986,710,437.01

Reconciliation by Revenue Stream

No	Description of the payment	Template Original Lodged			Company/Individual	Adjustments		Company/Individual	Final Amount	
		Company/Individual	Government	Difference		Government	Difference		Government	Difference
		(i)	(ii)	(iii) = (i - ii)	(iv)	(v)	(vi) = (iv - v)	(vii) = (i + iv)	(viii) = (ii + v)	(ix) = (vii - viii)
1	Royalties for minerals	160,103,689,663.86	129,959,853,502.57	30,143,836,161.28	-	37,097,702,399.32	(37,097,702,399.32)	160,103,689,663.86	167,057,555,901.90	(6,953,866,238.04)
2	Royalties for oil and gas	12,306,269,957.04	-	12,306,269,957.04	(7,885,029,957.04)	4,421,240,000.00	(12,306,269,957.04)	4,421,240,000.00	4,421,240,000.00	-
3	Annual rental fee	3,232,396,967.41	2,378,592,350.82	853,804,616.59	-	280,408,304.52	(280,408,304.52)	3,232,396,967.41	2,659,000,655.34	573,396,312.07
4	License and permit fee	2,646,487,838.41	2,482,446,325.26	164,041,513.15	1,989,900.00	152,490,645.58	(150,500,745.58)	2,648,477,738.41	2,634,936,970.84	13,540,767.57
5	Protected Gas/Additional Gas Revenues	11,001,782,000.00	-	11,001,782,000.00	-	-	-	11,001,782,000.00	-	,001,782,000.00
6	Application and preparation fee	1,000,000.00	-	1,000,000.00	-	12,158,410.00	(12,158,410.00)	1,000,000.00	12,158,410.00	(11,158,410.00)
7	Profit per Production Sharing Agreement	22,273,397,303.58	21,121,136,741.22	1,152,260,562.36	-	1,152,261,358.18	(1,152,261,358.18)	22,273,397,303.58	22,273,398,099.40	(795.82)
8	License Charges/fees	1,210,715,354.54	1,323,950,730.02	(113,235,375.48)	(114,978,623.93)	(107,042,641.64)	(7,935,982.29)	1,095,736,730.61	1,216,908,088.38	(121,171,357.77)
9	Training Fees	2,097,243,092.02	2,079,228,196.99	18,014,895.04	7,941,740.77	(110,531,000.00)	118,472,740.77	2,105,184,832.80	1,968,697,196.99	136,487,635.81
10	Navy Allowance	1,218,986,712.26	-	1,218,986,712.26	-	-	-	1,218,986,712.26	-	1,218,986,712.26
11	Tarriff on gas transport through SONGAS pipeline	22,820,869,562.91	-	22,820,869,562.91	-	-	-	22,820,869,562.91	-	22,820,869,562.91
12	Other material payment made to TPDC (TZS > 20 million)	-	22,820,869,562.91	(22,820,869,562.91)	-	-	-	-	22,820,869,562.91	(22,820,869,562.91)
13	Corporation Tax (including provisional ax and advance tax)	229,341,352,125.86	158,769,022,259.08	70,572,329,866.78	(60,910,861,939.27)	-	(60,910,861,939.27)	168,430,490,186.59	158,769,022,259.08	9,661,467,927.51
14	Skills and Development Levy (SDL)	21,272,165,439.51	22,384,757,548.04	(1,112,592,108.53)	(54,321,565.26)	-	(54,321,565.26)	21,217,843,874.25	22,384,757,548.04	(1,166,913,673.79)
15	Excise Duty paid to LTD	9,354,345,062.83	19,547,149,086.92	(10,192,804,024.09)	5,790,796,640.95	-	5,790,796,640.95	15,145,141,703.78	19,547,149,086.92	(4,402,007,383.14)
16	Corporation Tax (including provisional ax and advance tax)	1,436,069,092.48	1,671,459,875.00	(235,390,782.52)	-	-	-	1,436,069,092.48	1,671,459,875.00	(235,390,782.52)
17	Skills and Development Levy (SDL)	770,742,373.82	620,804,714.41	149,937,659.41	-	-	-	770,742,373.82	620,804,714.41	149,937,659.41
18	Excise Duty paid to CED	9,927,396,681.72	3,888,217,334.00	6,039,179,347.72	(6,158,662,944.27)	-	(6,158,662,944.27)	3,768,733,737.45	3,888,217,334.00	(119,483,596.55)
19	Import Duty paid to CED	26,294,072,152.48	28,351,694,235.00	(2,057,622,082.52)	(229,388,376.00)	-	(229,388,376.00)	26,064,683,776.48	28,351,694,235.00	(2,287,010,458.52)
20	Fuel Levy paid to CED	6,274,601,962.23	4,366,814,142.00	1,907,787,820.23	-	-	-	6,274,601,962.23	4,366,814,142.00	1,907,787,820.23
21	Vehicle Reg Tax	62,869,075.00	87,275,000.00	(24,405,925.00)	-	-	-	62,869,075.00	87,275,000.00	(24,405,925.00)
22	Railroad Dev Levy	8,099,646,509.94	13,144,639,564.00	(5,044,993,054.06)	1,122,815,818.00	-	1,122,815,818.00	9,222,462,327.94	13,144,639,564.00	(3,922,177,236.06)
23	Customs Processing Fee	2,006,602,691.50	4,493,677,427.00	(2,487,074,735.50)	194,129,169.00	-	194,129,169.00	2,200,731,860.50	4,493,677,427.00	(2,292,945,566.50)
24	Petroleum levy (kerosine, gas oil, and motor spirit)	10,312,180,276.00	17,582,234,961.00	(7,270,054,685.00)	-	-	-	10,312,180,276.00	17,582,234,961.00	(7,270,054,685.00)
25	Service Levy	12,237,661,189.17	8,649,400,262.00	3,588,260,927.17	-	-	-	12,237,661,189.17	8,649,400,262.00	3,588,260,927.17
26	Other Local Taxes, Fees and Levies	2,532,556,699.70	2,200,000.00	2,530,356,699.70	-	-	-	2,532,556,699.70	2,200,000.00	2,530,356,699.70
27	Payments to MOTNR/TFS	9,284,560.00	-	9,284,560.00	-	-	-	9,284,560.00	-	9,284,560.00
Total		578,846,391,868.26	465,725,423,818.24	113,120,968,050.02	(68,235,570,137.05)	42,898,687,475.97	(111,134,257,613.01)	510,610,821,731.22	508,624,111,294.21	1,986,710,437.01

Unreconciled differences

No.	Company/Individual	Amount reported by company but not confirmed by Government Entities	Amount reported by Government Entities but not confirmed by Company
1	GEITA GOLD MINING LIMITED	9,466,862,244.22	
2	NORTH MARA GOLD MINE LIMITED		(1,437,033,676.73)
3	BULYANHULU GOLD MINE LIMITED		(1,729,128,889.11)
4	PAN AFRICAN ENERGY TANZANIA LIMITED	2,470,398,732.24	
5	PANGEA MINERALS LTD		(4,118,056,516.68)
6	SHANTA MINING COMPANY LIMITED	94,274,237.21	
7	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	5,881,811,754.04	
8	M&P EXPLORATION PRODUCTION TANZANIA LIMITED		(476,873,299.27)
9	AUMS (T) LIMITED	114,968,779.23	
10	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED		(2,268,655,330.37)
11	WILLIAMSON DIAMONDS LTD.		(1,717,080,706.73)
12	HANCIENDA GROUP LTD	54,091,199.00	
13	POA POA COMPANY LTD		(11,047,228.00)
14	NDOVU RESOURCES LIMITED.		(880,557,749.54)
15	AFRICAN EXPLOSIVES (T) LTD.		(62,519,267.37)
16	EQUINOR TANZANIA AS	1,183,112,353.35	
17	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	97,470,378.00	
18	JOSIA MASANJA & PTNS		(2,372,500.00)
19	MANTRA TANZANIA LIMITED.		(339,030,075.24)
20	NYAMIGOGO		(5,696,692,793.00)
21	TANCOAL ENERGY LIMITED		(178,089,588.26)
22	OPHIR TANZANIA (BLOCK 1) LIMITED		(8,643,903.00)
23	AROBGAST SILILO LULILA LIMITED		(11,088,752.14)
24	GLOBELEQ TANZANIA SERVICES LIMITED		(214,743,268.57)
25	GODFREY MITTI & PTNS	24,130,533.00	
26	NITRO EXPLOSIVES (T) LTD.		(354,639,239.75)
27	RAS AL KHAIMAH GAS TANZANIA LTD.		(382,130.00)
28	SEA SALT LIMITED		(239,231,180.80)
29	JAC RIJK AFRICA LIMITED	380,837,151.30	
30	ORECORP TANZANIA LIMITED		(33,035,976.96)
31	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	6,630,261.37	
32	KABANGA NICKEL COMPANY LIMITED	342.46	
33	MBOGO MINING AND GENERAL SUPPLY LTD	99,390,899.50	
34	BUSOLWA MINING LIMITED		(47,388,159.90)
35	BEARING MAN GROUP TANZANIA LTD	113,699,900.04	
36	KATAVI MINING COMPANY LIMITED	844,920,334.33	
37	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.		(1,174,479.36)
38	TNR LIMITED	159,900,152.30	
39	ABG EXPLORATION LIMITED		(17,408,616.81)
40	STAMIGOLD	833,384,989.02	
41	STATE MINING CORPORATION	5,699,524.00	
TOTAL		21,831,583,764.60	(19,844,873,327.59)

ANALYSIS OF REPORTED DATA

Analyses of Payments by Companies' Contribution

No.	Company/Individual	Revenue Collected by TRA (TZS)	Revenue Collected by TPDC (TZS)	Revenue Collected by MOM (TZS)	Revenue Collected by LGAS (TZS)	Total Revenue Collected by the Government (TZS)	%
1	GEITA GOLD MINING LIMITED	127,289,501,341.54	-	54,384,666,376.54	2,802,765,314.00	184,476,933,032.08	36.27
2	NORTH MARA GOLD MINE LIMITED	45,437,400,490.52	-	43,563,742,400.09	3,104,288,815.00	92,105,431,705.61	18.11
3	PAN AFRICAN ENERGY TANZANIA LIMITED	31,233,040,372.12	23,117,006,627.69	-	-	54,350,046,999.81	10.69
4	BULYANHULU GOLD MINE LIMITED	13,605,825,473.44	-	26,875,117,418.96	-	40,480,942,892.40	7.96
5	PANGEA MINERALS LTD	12,112,134,476.74	-	18,884,265,092.20	1,475,777,072.14	32,472,176,641.08	6.38
6	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	6,516,205,549.34	21,693,477,909.19	-	328,694,891.58	28,538,378,350.11	5.61
7	SHANTA MINING COMPANY LIMITED	6,383,422,368.97	-	9,542,126,188.30	-	15,925,548,557.27	3.13
8	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	5,010,519,908.47	-	4,421,240,000.00	109,450,337.49	9,541,210,245.96	1.88
9	WILLIAMSON DIAMONDS LTD.	2,252,851,155.59	-	6,455,863,361.40	559,321,504.00	9,268,036,020.99	1.82
10	AUMS (T) LIMITED	7,375,262,211.17	-	-	180,624,007.60	7,555,886,218.77	1.49

11	NYAMIGOGO	-	-	5,827,314,480.00	-	5,827,314,480.00	1.15
12	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	3,237,865,719.39	1,093,659,590.48	-	-	4,331,525,309.87	0.85
13	NDOVU RESOURCES LIMITED.	2,334,896,012.85	1,654,656,143.98	-	-	3,989,552,156.83	0.78
14	MANTRA TANZANIA LIMITED.	536,321,867.92	-	2,198,368,743.96	1,263,900.87	2,735,954,512.75	0.54
15	AFRICAN EXPLOSIVES (T) LTD.	2,164,919,196.74	-	5,409,558.00	13,341,112.00	2,183,669,866.74	0.43
16	TANCOAL ENERGY LIMITED	476,160,112.17	-	1,176,674,706.77	72,114,010.32	1,724,948,829.26	0.34
17	RAS AL KHAIMAH GAS TANZANIA LTD.	1,634,310,477.00	-	-	-	1,634,310,477.00	0.32
18	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	1,260,164,724.00	-	-	-	1,260,164,724.00	0.25
19	STAMIGOLD	72,061,145.00	-	1,038,218,943.05	-	1,110,280,088.05	0.22
20	NITRO EXPLOSIVES (T) LTD.	1,058,502,824.00	-	12,415,362.00	-	1,070,918,186.00	0.21
21	GLOBEIQ TANZANIA SERVICES LIMITED	1,044,648,113.57	-	-	-	1,044,648,113.57	0.21
22	KABANGA NICKEL COMPANY LIMITED	35,860,885.27	-	897,814,574.94	-	933,675,460.21	0.18
23	EQUINOR TANZANIA AS	619,729,124.77	286,890,417.12	-	-	906,619,541.89	0.18
24	BUSOLOWA MINING LIMITED	242,965,650.00	-	617,901,610.62	-	860,867,260.62	0.17
25	SEA SALT LIMITED	213,922,641.00	-	469,565,458.60	-	683,488,099.60	0.13
26	JAC RIJK AFRICA LIMITED	657,543,014.00	-	-	-	657,543,014.00	0.13
27	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	80,656,216.31	434,182,259.23	-	-	514,838,475.54	0.10
28	KATAVI MINING COMPANY LIMITED	497,767,347.00	-	15,969,800.19	-	513,737,147.19	0.10
29	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.	416,982,419.00	-	76,650,239.54	-	493,632,658.54	0.10
30	MBOGO MINING AND GENERAL SUPPLY LIMITED	321,201,045.50	-	7,553,764.00	-	328,754,809.50	0.06
31	BEARING MAN GROUP TANZANIA LIMITED	320,344,143.00	-	-	-	320,344,143.00	0.06
32	ABG EXPLORATION LIMITED	101,371,373.15	-	196,981,716.34	-	298,353,089.49	0.06
33	TNR LIMITED	121,831,644.00	-	-	3,959,297.00	125,790,941.00	0.02
34	OPHIR TANZANIA (BLOCK 1) LIMITED	123,831,447.00	-	-	-	123,831,447.00	0.02
35	ORECORP TANZANIA LIMITED	72,965,814.91	-	4,843,468.42	-	77,809,283.33	0.02
36	AROBOGAST SIILO LULILA LIMITED	41,969,916.00	-	32,359,012.17	-	74,328,928.17	0.01
37	POA POA COMPANY LTD	-	-	41,611,800.00	-	41,611,800.00	0.01
38	GODFREY MITTI & PTNS	-	-	17,907,662.00	-	17,907,662.00	0.00
39	JOSIA MASANJA & PTNS	-	-	15,027,200.00	-	15,027,200.00	0.00
40	HANCIENDA GROUP LTD	2,789,925.00	-	5,283,000.00	-	8,072,925.00	0.00
TOTAL		274,907,746,146.45	48,279,872,947.68	176,784,891,938.08	8,651,600,262.00	508,624,111,294.21	100.00

Analysis of Payments by Contribution Flows

No.	Description of the payment	Amount (TZS)	Weight (%)
	Payments made to the Ministry of Energy and Minerals (MEM)	176,784,891,938.08	34.76
1	Royalties for minerals	167,057,555,901.90	32.84
2	Royalties for oil and gas	4,421,240,000.00	0.87
3	Annual rental fee	2,659,000,655.34	0.52
4	License and permit fee	2,634,936,970.84	0.52
5	Application and preparation fee	12,158,410.00	0.00
	Payments made to the Tanzania Petroleum Development Corporation (TPDC)	48,279,872,947.68	9.49
6	Profit per Production Sharing Agreement	22,273,398,099.40	4.38
7	License Charges/fees	1,216,908,088.38	0.24
8	Training Fees	1,968,697,196.99	0.39
9	Tariff on gas transport through SONGAS pipeline	22,820,869,562.91	4.49
	Payments made to the Tanzania Revenue Authority (TRA)	274,907,746,146.45	54.05
10	Corporation Tax (including provisional ax and advance tax)	160,440,482,134.08	31.54
11	Skills and Development Levy (SDL)	23,005,562,262.45	4.52
12	Excise Duty paid to LTD	23,435,366,420.92	4.61
13	Import Duty paid to CED	28,351,694,235.00	5.57
14	Fuel Levy paid to CED	4,366,814,142.00	0.86
15	Vehicle Reg Tax	87,275,000.00	0.02
16	Railroad Dev Levy	13,144,639,564.00	2.58
17	Customs Processing Fee	4,493,677,427.00	0.88
18	Petroleum levy (kerosene, gas oil, and motor spirit)	17,582,234,961.00	3.46
	Payments made to the Local Authorities	8,651,600,262.00	1.70
19	Service Levy	8,649,400,262.00	1.70
20	Other Local Taxes, Fees and Levies	2,200,000.00	0.00
TOTAL		508,624,111,294.21	100.00

Revenues Declared by Local Government Authorities

Local Government Authority	Service Levy	Other Local Taxes, Fees and Levies
Geita District Council	2,982,453,222.47	2,200,000.00
Kishapu District Council	559,321,503.93	-
Kahama District Council	1,475,777,072.14	-
Mtwara District Council	438,145,229.07	-
Kinondoni Municipal Council	17,300,408.88	803,000.00
Mbinga District Council	72,114,010.32	-

Msalala District Council	836,748,157.00	-
Tarime District Council	3,104,288,815.00	-
Total	9,486,148,418.81	3,003,000.00

Analysis of Payment by Sector

This section presents the contribution to the government revenue made by extractive companies who submitted templates for reconciliation exercise.

Mining Sector

No.	Company/Individual	Revenue Collected by TRA (TZS)	Revenue Collected by MOM (TZS)	Revenue Collected by LGAS (TZS)	Total Revenue Collected by the Government (TZS)	%
1	GEITA GOLD MINING LIMITED	127,289,501,341.54	54,384,666,376.54	2,802,765,314.00	184,476,933,032.08	36.27
2	NORTH MARA GOLD MINE LIMITED	45,437,400,490.52	43,563,742,400.09	3,104,288,815.00	92,105,431,705.61	18.11
3	BULYANHULU GOLD MINE LIMITED	13,605,825,473.44	26,875,117,418.96	-	40,480,942,892.40	7.96
4	PANGEA MINERALS LTD	12,112,134,476.74	18,884,265,092.20	1,475,777,072.14	32,472,176,641.08	6.38
5	SHANTA MINING COMPANY LIMITED	6,383,422,368.97	9,542,126,188.30	-	15,925,548,557.27	3.13
6	WILLIAMSON DIAMONDS LTD.	2,252,851,155.59	6,455,863,361.40	559,321,504.00	9,268,036,020.99	1.82
7	AUMS (T) LIMITED	7,375,262,211.17	-	180,624,007.60	7,555,886,218.77	1.49
8	NYAMIGOGO	-	5,827,314,480.00	-	5,827,314,480.00	1.15
9	MANTRA TANZANIA LIMITED.	536,321,867.92	2,198,368,743.96	1,263,900.87	2,735,954,512.75	0.54
10	AFRICAN EXPLOSIVES (T) LTD.	2,164,919,196.74	5,409,558.00	13,341,112.00	2,183,669,866.74	0.43
11	TANCOAL ENERGY LIMITED	476,160,112.17	1,176,674,706.77	72,114,010.32	1,724,948,829.26	0.34
12	RAS AL KHAIMAH GAS TANZANIA LTD.	1,634,310,477.00	-	-	1,634,310,477.00	0.32
13	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	1,260,164,724.00	-	-	1,260,164,724.00	0.25
14	STAMIGOLD	72,061,145.00	1,038,218,943.05	-	1,110,280,088.05	0.22
15	NITRO EXPLOSIVES (T) LTD.	1,058,502,824.00	12,415,362.00	-	1,070,918,186.00	0.21
16	KABANGA NICKEL COMPANY LIMITED	35,860,885.27	897,814,574.94	-	933,675,460.21	0.18
17	BUSOLWA MINING LIMITED	242,965,650.00	617,901,610.62	-	860,867,260.62	0.17
18	SEA SALT LIMITED	213,922,641.00	469,565,458.60	-	683,488,099.60	0.13
19	JAC RIJK AFRICA LIMITED	657,543,014.00	-	-	657,543,014.00	0.13
20	KATAVI MINING COMPANY LIMITED	497,767,347.00	15,969,800.19	-	513,737,147.19	0.10
21	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.	416,982,419.00	76,650,239.54	-	493,632,658.54	0.10
22	MBOGO MINING AND GENERAL SUPPLY LIMITED	321,201,045.50	7,553,764.00	-	328,754,809.50	0.06
23	BEARING MAN GROUP TANZANIA LIMITED	320,344,143.00	-	-	320,344,143.00	0.06
24	ABG EXPLORATION LIMITED	101,371,373.15	196,981,716.34	-	298,353,089.49	0.06
25	TNR LIMITED	121,831,644.00	-	3,959,297.00	125,790,941.00	0.02
26	OPHIR TANZANIA (BLOCK 1) LIMITED	123,831,447.00	-	-	123,831,447.00	0.02
27	ORECORP TANZANIA LIMITED	72,965,814.91	4,843,468.42	-	77,809,283.33	0.02
28	AROBOGAST SILILO LULILIA LIMITED	41,969,916.00	32,359,012.17	-	74,328,928.17	0.01
29	POA POA COMPANY LTD	-	41,611,800.00	-	41,611,800.00	0.01
30	GODFREY MITTI & PTNS	-	17,907,662.00	-	17,907,662.00	0.00
31	JOSIA MASANJA & PTNS	-	15,027,200.00	-	15,027,200.00	0.00
32	HANCIENDA GROUP LTD	2,789,925.00	5,283,000.00	-	8,072,925.00	0.00
TOTAL		224,830,185,129.63	172,363,651,938.09	8,213,455,032.93	405,407,292,100.65	79.69

Oil and Gas Sector

No.	Company/Individual	Revenue Collected by TRA (TZS)	Revenue Collected by TPDC (TZS)	Revenue Collected by MOM (TZS)	Revenue Collected by LGAS (TZS)	Total Revenue Collected by the Government (TZS)	%
1	PAN AFRICAN ENERGY TANZANIA LIMITED	31,233,040,372.12	23,117,006,627.69	-	-	54,350,046,999.81	10.69
2	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	6,516,205,549.34	21,693,477,909.19	-	328,694,891.58	28,538,378,350.11	5.61
3	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	5,010,519,908.47	-	4,421,240,000.00	109,450,337.49	9,541,210,245.96	1.88
4	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	3,237,865,719.39	1,093,659,590.48	-	-	4,331,525,309.87	0.85
5	NDOVU RESOURCES LIMITED.	2,334,896,012.85	1,654,656,143.98	-	-	3,989,552,156.83	0.78
6	GLOBELEQ TANZANIA SERVICES LIMITED	1,044,648,113.57	-	-	-	1,044,648,113.57	0.21
7	EQUINOR TANZANIA AS	619,729,124.77	286,890,417.12	-	-	906,619,541.89	0.18
8	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	80,656,216.31	434,182,259.23	-	-	514,838,475.54	0.10
TOTAL		50,077,561,016.82	48,279,872,947.69	4,421,240,000.00	438,145,229.07	103,216,819,193.58	20.30

Social Payments

No.	Company/Individual	Education	Health	Infrastructure	Community, Social and Economic Empowerment	Others
1	GEITA GOLD MINING LIMITED	2,670,847,386.15	-	10,247,288,555.65	6,014,262,068.83	3,392,438,187.62
2	NORTH MARA GOLD MINE LIMITED	4,623,683,870.98	-	-	-	-
3	BULYANHULU GOLD MINE LIMITED	313,597,624.74	439,499,574.04	-	459,507,033.52	359,152,733.22
4	PAN AFRICAN ENERGY TANZANIA LIMITED	32,100,000.00	219,437,490.60	-	133,609,859.12	-
5	PANGEA MINERALS LTD	1,234,881,379.55	-	-	-	-
6	SHANTA MINING COMPANY LIMITED	114,135,327.49	42,096,328.22	-	302,846,871.24	93,688,529.39
7	AFRICAN EXPLOSIVES (T) LTD.	14,430,000.00	-	-	-	-
8	EQUINOR TANZANIA AS	472,742,855.50	51,100,000.00	-	43,000,000.00	-
9	MANTRA TANZANIA LIMITED.	-	-	-	-	151,012,432.01
10	ORECORP TANZANIA LIMITED	-	-	35,735,000.00	-	-
11	BUSOLWA MINING LIMITED	291,900,000.00	-	165,500,000.00	-	-
Total		9,768,318,444.41	752,133,392.86	10,448,523,555.65	6,953,225,832.71	3,996,291,882.24

Unreconciled Payment Indirect Taxes

The indirect taxes by company that were received by the Government but were not reconciled in this report.

No.	Company/Individual	Government Receipt	%
1	GEITA GOLD MINING LIMITED	100,541,623,024.32	23.17
2	BULYANHULU GOLD MINE LIMITED	61,172,915,217.69	14.10
3	PAN AFRICAN ENERGY TANZANIA LIMITED	41,569,691,540.54	9.58
4	NORTH MARA GOLD MINE LIMITED	41,376,325,869.45	9.54
5	PANGEA MINERALS LTD	36,321,469,841.55	8.37
6	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	23,536,937,203.51	5.43
7	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	19,313,564,298.10	4.45
8	SHANTA MINING COMPANY LIMITED	18,288,341,351.93	4.22
9	AUMS (T) LIMITED	17,673,727,661.71	4.07
10	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	14,329,381,777.27	3.30
11	WILLIAMSON DIAMONDS LTD.	11,262,339,906.53	2.60
12	EQUINOR TANZANIA AS	6,381,405,284.56	1.47
13	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	5,747,839,845.00	1.32
14	NDOVU RESOURCES LIMITED.	5,190,464,439.07	1.20
15	AFRICAN EXPLOSIVES (T) LTD.	5,035,182,677.73	1.16
16	OPHIR TANZANIA (BLOCK 1) LIMITED	3,895,964,335.41	0.90
17	TANCOAL ENERGY LIMITED	3,829,674,078.29	0.88
18	GLOBELEQ TANZANIA SERVICES LIMITED	3,692,095,808.04	0.85
19	MANTRA TANZANIA LIMITED.	3,349,066,595.63	0.77
20	NITRO EXPLOSIVES (T) LTD.	1,576,543,527.00	0.36
21	ORECORP TANZANIA LIMITED	1,527,928,406.99	0.35
22	SEA SALT LIMITED	1,118,344,244.00	0.26
23	JAC RIJK AFRICA LIMITED	1,074,436,988.00	0.25
24	MBOGO MINING AND GENERAL SUPPLY LIMITED	878,047,848.35	0.20
25	TNR LIMITED	864,805,647.00	0.20
26	DODSAL HYDROCARBONS & POWER (TANZANIA) PVT LTD.	771,152,957.84	0.18
27	BEARING MAN GROUP TANZANIA LIMITED	752,745,737.00	0.17
28	ABG EXPLORATION LIMITED	668,621,617.74	0.15
29	KATAVI MINING COMPANY LIMITED	525,986,499.00	0.12
30	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.	512,080,387.00	0.12
31	RAS AL KHAIMAH GAS TANZANIA LTD.	347,597,387.98	0.08
32	KABANGA NICKEL COMPANY LIMITED	309,332,610.23	0.07
33	BUSOLWA MINING LIMITED	275,912,569.00	0.06
34	STAMIGOLD	99,049,818.00	0.02
35	AROBOGAST SILILO LULILA LIMITED	44,696,609.04	0.01
36	HANCIENDA GROUP LTD	0.00	0.00
37	POA POA COMPANY LTD	0.00	0.00
38	JOSIA MASANJA & PTNS	0.00	0.00
39	NYAMIGOGO	0.00	0.00
40	GODFREY MITTI & PTNS	0.00	0.00
41	STATE MINING CORPORATION	0.00	0.00
TOTAL		433,855,293,610.50	100.00

The indirect taxes by revenue stream that were received by the Government but were not reconciled in this report.

No.	Description of the Payment	Government Receipt	%
	Payments made to Tanzania Revenue Authority (Large Tax payers Department)	293,951,148,930.16	67.75
1	Withholding Taxes paid on company TIN where tax payer is witholdee	92,975,653,053.64	21.43
2	Pay- As-You-Earn (PAYE)	116,816,626,446.83	26.93
3	VAT paid to LTD	84,152,869,429.69	19.40
4	Personal Income Tax	6,000,000.00	0.00
	Payments made to Tanzania Revenue Authority (Domestic Revenue Department)	8,445,445,566.34	1.95
5	Withholding Taxes paid on company TIN where tax payer is witholdee	1,337,034,998.99	0.31
6	Withholding Taxes paid on company TIN where tax payer is NOT witholdee but withholder	460,172,277.00	0.11
7	Pay- As-You-Earn (PAYE)	2,738,321,344.00	0.63
8	Skills and Development Levy (SDL)	11,369,712.00	0.00
9	VAT	3,898,547,234.35	0.90

	Payments made to Tanzania Revenue Authority (Customs and Excise Department)	131,458,699,114.00	30.30
10	VAT paid to CED	131,458,699,114.00	30.30
TOTAL		433,855,293,610.50	100.00

Production Quantities and Mineral Type by Company

No.	Company/Individual	Gold (Ounces)	Rough Diamonds (Carats)	Silver (Ounces)	Copper (Ounces)	Gas (cubic feet)
1	NORTH MARA GOLD MINE LIMITED	383,283.74	-	-	-	-
2	BULYANHULU GOLD MINE LIMITED	254,904.72	-	5,870,856.61	-	-
3	PAN AFRICAN ENERGY TANZANIA LIMITED	-	-	-	-	15,917,015,861.00
4	PANGEA MINERALS LTD	207,694.90	-	76,451.37	11,200,843.43	-
5	SHANTA MINING COMPANY LIMITED	79,548.17	-	-	-	-
6	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	-	-	-	-	13,474,680.90
7	WILLIAMSON DIAMONDS LTD.	-	227,243.00	-	-	-
8	HANCIENDA GROUP LTD	277.99	-	-	-	-
9	NDOVU RESOURCES LIMITED.	-	-	-	-	5,672,135,610.00
10	JOSIA MASANJA & PTNS	4,286.66	-	-	-	-
11	AROBGAST SILILO LULILA LIMITED	8,603.79	-	-	-	-
12	BUSOLWA MINING LIMITED	189,211.00	-	-	-	-
13	STAMIGOLD	13,681.65	-	-	-	-
TOTAL		1,141,492.62	227,243.00	5,947,307.98	11,200,843.43	21,602,626,151.90

Export and Local Sales Data

Sales of Gold

Company	Quantity (Ounces)	Value (TZS)
NORTH MARA GOLD MINE LIMITED	384,545	1,071,642,130,289.35
BULYANHULU GOLD MINE LIMITED	140,375	389,279,674,923.14
PANGEA MINERALS LIMITED	80,245	223,263,523,298.70
SHANTA MINING COMPANY LIMITED	79,944.54	221,816,244,996.90
HANCIENDA GROUP LTD	277.99	574,614,821.00
AROBGAST SILILO LULILA LIMITED	303.50	667,510,769.13
BUSOLWA MINING LIMITED	6674.22	12,853,892,450.32
STAMIGOLD COMPANY LIMITED	13,681.65	38,167,679,558.07
TOTAL	706,046.9	1,958,265,271,106.6

Sales of Diamonds

Company	Quantity (Carats)	Value (TZS)
WILLIAMSON DIAMONDS LIMITED	226,111	128,974,202,660.00

Sales of Silver

Company	Quantity (Ounces)	Value (TZS)
NORTH MARA GOLD MINE LIMITED	26,665	2,737,510,223.90
BULYANHULU GOLD MINE LIMITED	89,995	5,726,777,724.43
PANGEA MINERALS LIMITED	26,665	3,084,428,767.07
Total	143,325	11,548,716,715.4

Sales of Natural Gas

Company	Quantity (Cubic feet)	Value (TZS)
PAN AFRICAN ENERGY TANZANIA LIMITED	1,414,883,672	173,455,870,699.77
M&P EXPLORATION PRODUCTION TANZANIA LIMITED	988,462,050	96,691,502,895.07
Total	2,403,345,722	270,147,373,594.84

Local Procurement of Goods and Services

No.	Company	Goods (TZS)	Services (TZS)
1	NORTH MARA GOLD MINE LIMITED	42,148,717,325.09	60,589,042,538.39
2	BULYANHULU GOLD MINE LIMITED	69,862,044,410.91	53,034,977,400.78
3	PAN AFRICAN ENERGY TANZANIA LIMITED	48,173,157,110.39	85,292,513,830.04
4	PANGEA MINERALS LTD	47,799,442,059.29	27,368,820,381.27
5	SHANTA MINING COMPANY LIMITED	95,943,004,773.07	96,303,397,288.31
6	M&P EXPLORATION PRODUCTION TANZANIA LIMITED	16,300,191,835.06	-
7	AUMS (T) LIMITED	33,708,745,698.00	2,585,486,931.00
8	SHELL EXPLORATION AND PRODUCTION TANZANIA LIMITED	45,791,990,518.56	108,314,463,496.63
9	WILLIAMSON DIAMONDS LTD.	21,986,569,696.63	101,443,003,113.83
10	AFRICAN EXPLOSIVES (T) LTD.	9,972,352,066.18	7,028,856,513.85
11	EQUINOR TANZANIA AS	299,180,889.56	40,293,410,653.38

12	PANAFRICAN MINING SERVICES (TANZANIA) LIMITED.	2,504,090,858.10	2,982,272,280.92
13	MANTRA TANZANIA LIMITED.	419,520,410.50	15,130,791,967.04
14	AROBGAST SILILO LULILA LIMITED	584,630,883.76	984,504,066.25
15	GLOBEIQ TANZANIA SERVICES LIMITED	-	17,940,176.08
16	SEA SALT LIMITED	3,464,243,532.00	-
17	ORECORP TANZANIA LIMITED	6,756,505,230.70	21,328,393,258.84
18	DODSAL HYDROCARBONS & POWER (TANZANIA) LTD.	25,611,313.71	4,400,086,050.96
19	KABANGA NICKEL COMPANY LIMITED	103,524,799.30	2,383,754,366.61
20	BUSOLWA MINING LIMITED	2,697,437,685.46	-
21	HENAN AFRO-ASIA GEO-ENGINEERING (TANZANIA) CO. LTD.	680,720,000.83	27,966,087.88
22	STAMIGOLD	28,471,331,404.06	774,815,254.63
Total		477,693,012,501.16	630,284,495,656.69

OBSERVATIONS AND RECOMMENDATIONS

No.	Issue	Observation to IA	Recommended by IA
1.	Disclosure of the beneficial ownership information	Compliance on the disclosure of beneficial ownership among extractive companies is still low and inadequate.	TEITI Committee should organise awareness programs with a view of enhancing understanding and compliance of the extractive companies relating to the concept and disclosure requirements of beneficial ownership.
2.	Incomplete and out-dated database for contact details	Mining Cadastre does not have a comprehensive and updated database for contact details of extractive companies and government agencies.	The Mining Commission should keep a comprehensive and updated mining cadastre on a regular basis and should include at least the following information: the name of the entity (extractive company / Government Agency); e-mail address, website (where applicable) and telephone numbers of the entity; location of the entity; the name, position, email, and telephone numbers of key/contact persons; a brief profile of the entity.
3.	Delay in submitting the completed reporting templates	Only 41 out of targeted 59 reporting entities submitted dully-filled reporting templates despite extending the deadline and close follow up through physical visits, e-mails, and telephone.	The TEITI Committee should inform all potential reporting entities that provision of payment and receipts data related to activities in the extractive sector is a legal requirement and not the discretion of the reporting entity to provide or otherwise. Similarly, TEITI Committee should enforce penalty provisions pursuant to Section 23 of the TEITA Act, 2015 and its attendant regulations for reporting entities that will violate the requirement of data provision.
4.	Reporting Templates not properly and accurately completed	Some of the entities did not correctly provide all the information required by the reporting templates e.g. respective officials not signing off templates; not following instructions contained in the forms; and not providing data relating to employment, dividend, and payments were not provided.	Reporting entities should be reminded about the importance of providing information required in the reporting templates. It is further recommended that necessary penalties should be imposed on non-compliant entities.
5.	Need for Timely Planning and Implementation of the Reconciliation Exercise	The reconciliation exercises for 2016/17 and 2017/18 reports were conducted within tight schedules that limited reporting entities to provide responses timely.	The TEITI Committee should institute an elaborate and systematic process of reconciliation with conveniently set timeframes/timetable. All involved stakeholders should be made aware of the process (including timetable), their respective roles and responsibilities and consequences or sanctions for non-adherence with laid down requirements. It is further recommended that the reconciliation process should be initiated between May and August and finalized by November each year.

OUTCOMES AND IMPACTS

EITI implementation in Tanzania has significant implications in the management of the extractive sector. Basing on the evidence emerged from the publication of previous TEITI reports; the impact of TEITI implementation is noticeable in the following areas:

1. Mainstreaming of TEITI into Government Operations

The findings of the TEITI reports serve as important inputs for crucial government actions and decisions. Sections 18 (1) of the TEITA Act, 2015, provides the mandate for the TEITI Committee to submit reconciliation reports to the CAG when such reports identify a material discrepancy between payments made by extractive companies and receipts received by government entities. For example, the 8th TEITI report covering a period from July 1, 2015, to June 30, 2016, that was published on April 30, 2018, reported a discrepancy of TZS 30.5 billion (Extractive companies reported to have paid TZS 465.1 while the government entities reported having received TZS 434.6). This level of discrepancy triggered the investigation of the CAG. The report of CAG investigation has been submitted to the TEITI Committee for further action.

2. Stimulate Public Debate on Governance of Natural Resource from Extractive Industries

Implementation of TEITI in Tanzania increased the opportunity for the public to access information regarding the production and performance of extractive companies and receipts that government entities received from extractive companies. In this way, the public will be aware of the benefits of the extractive industries to their communities and take part in debates regarding the governance of natural resources at the local, regional, and national levels. Similarly, TEITI issues are regularly debated in Parliament since 2010. For instance, the Minister of Minerals, Honourable Dotto Biteko (MP) addressed the Parliament on TEITI issues during the presentation of MoM Budget speech for the fiscal year 2019/20.

3. Contribution in Legal Reforms

TEITI implementation requires the support of appropriate legal frameworks and instruments. The absence of such tools results in low compliance with EITI requirements by reporting entities. TEITI implementation in Tanzania has resulted in the amendment of the following legislations:

- i) Amendment of Section 25 of Mining Act, 2010 to enable TEITI to acquire and publish information from mining companies. This is provided in TEITA Act, 2015, Part VII Consequential Amendments, Section 36.
- ii) Amendment of Section 140(1) of the Income Tax Act (Cap. 332), which enables TEITI - MSG Committee to publish tax information from extractive Industries Companies. This is provided in Section 58 of the TEITA Act, 2015.
- iii) Discussions are ongoing with the Government to amend the TEITA Act, 2015, to align it more with the EITI standard 2019.

- iv) Discussions have also started between TEITI and the Ministry of Energy to amend the Tanzania Petroleum Act of 2015 to align it with the TEITA Act requirements.

4. Expanded Disclosure Requirement

In the past, Tanzania EITI disclosures focused on company payments, government receipts, and data on production and exports. The Tanzania Extractive Industries (Transparency and Accountability) Act, 2015 now raises the disclosure requirements beyond the EITI Standard. It requires the extractive companies to disclose information on local content, corporate social responsibility and capital expenditures.

It also requires a comprehensive disclosure of contracts and information on beneficial ownership. For example, the 2015/16 TEITI report noted that the legal review study on the disclosure of beneficial ownership that was conducted in 2016 and concluded in July 2017 enhanced a comprehensive disclosure of companies' beneficial owners.

IMPLEMENTATION OF RECOMMENDATIONS OF THE PREVIOUS REPORT

The 8th TEITI report was prepared for Fiscal Year 2015/2016. The findings of the reconciliation report raised several issues that needed the attention of the TEITI Committee and the Government. The progress of implementation of the recommendations is presented below.

No.	Observation to IA	Recommended by IA	Progress
1.	During the collection of data for the report, we observed that a number of companies were not aware of the existence of the Tanzania Extractive Industries Transparency Initiative. For some, it was the first time they heard about the initiative and could not understand why they were required to report.	It is recommended that the Government undertake an active campaign to educate the extractive companies about Tanzania Extractive Industries Transparency Initiative.	On 11 th February 2019, TEITI MSG Chairperson wrote letters to extractive companies aimed at creating awareness for the extractive companies on the implementation of EITI activities in Tanzania. On 11 th April 2019, TEITI MSG conducted a one-day Awareness Workshop to Extractive Companies and other stakeholders. The main objective was to impart knowledge to the representatives of extractive companies and other stakeholders on the implementation of EITI activities in Tanzania. In connection to that, on 19 th and 20 th March 2019, TEITI participated in a one-day workshop organized by Geita Gold Mine (GGM). The objective of the workshop was to impart knowledge of the extractive sector to journalists.
2.	Tanzania has been implementing EITI standards since 2010. Despite the many years of implementation, when staff familiar with the TEITI work in different government departments move on, the Independent Administrator expends significant energy in on-boarding new staff on EITI issues.	It is recommended that each government stakeholder in the TEITI establish a focal point within its department. The focal point, which should have a backup, should serve as a knowledge hub and corporate memory, with a view that TEITI operations are not affected when government officials are rotated.	On 19 th September 2019, TEITI MSG wrote a letter to TRA, TPDC, PURA, and Mining Commission to appoint a focal point officer to deal with TEITI issues. In December 2019, the contacted Government entities appointed focal persons to deal with TEITI issues, particularly supporting the preparation of 9 th and 10 th TEITI Reports.
3.	As shown by the cases of Ms. Leticia Herman Kabunga and Kerman & Co. LLC, non-extractive companies, and individuals at times, make payments on behalf	It is recommended that the database at the Ministry of Minerals should capture the names of the extractive companies as payee, not agents	Since the fiscal year 2015/16, all government receipts are collected through Government electronic Payment Gateway (GePG). The system captures details of an entity/person required to make payment according to the

No.	Observation to IA	Recommended by IA	Progress
	of extractive companies. It was observed that the database at the Ministry of Minerals at times captures the names of those making the payments as payee instead of the extractive companies on whose behalf payments were made. The observation is that such kind of anomalies leads to wrong materiality determination by including what should have been excluded and excluding what should have been included.	making payments on their behalf.	respective revenue stream instead of the payee's details. This has improved record-keeping of payment received by government entities and helped resolve the challenge raised by IA and recommendations made thereof.
4.	It was observed that the government receipts for the EITI reconciliation did not include royalty on gas despite the fact that there was gas production during the reconciliation period. The TPDC indicated that payments were received late and are likely to be included in the subsequent period's (2016/17) reconciliation.	It is recommended that the TPDC reconcile payments made in the gas sector with particular reference to royalty on gas.	The TPDC indicated that payments were received late and are likely to be included in the subsequent period's starting from the 2016/17 TEITI reconciliation report. The payments royalty on gas paid by oil and gas companies has been included in the 2016/17 report.
5.	It is recommended that the Ministry of Minerals keeps an up-to-date database of all extractive companies in Tanzania, including proper company names, office location, area of operations, telephone numbers, and email addresses, etc. Also, it is very important to have a contact person known at all times by the Ministry.	Having an up-to-date database for contacts is very important. It was observed that the Ministry of Minerals does not maintain an up-to-date contacts database of the extractive companies in Tanzania. For example, contacts for two companies that met the materiality threshold - Henan Afro-Asia Engineering Company Ltd and CCCC Ltd - could not be traced. Hence, these companies could not participate in the reporting.	In June 2019, TEITI MSG wrote a letter to the Mining Commission requested them to update the mining cadastre. However, the process of updating the mining cadastre is not complete as a contact of some of the extractive companies that were scoped for reporting in 2016/17 and 2017/18 are still missing.
6.	The collection of revenue data from local government councils has largely been unsuccessful, even with the intervention of the Ministry of Minerals and regional mine offices. Many of the local councils are located in remote areas where telephone and email connections are sporadic.	It is recommended that the regional mine offices collect and maintain readily accessible data on payments collected by local councils in their respective jurisdictions.	The collection of revenue data from LGAs is still hectic. In the course of preparing the 2016/17 Report, TEITI requested the PORALG to facilitate the process of collecting revenue data from LGAs. A total of 18 LGAs were contacted to reporting in 2016/17, but only 6 LGAs responded on time. Efforts are being made to ensure that the 2017/18 extensively cover all LGAs which host extractive operations.
7.	It was observed that TPDC receives payments from companies out of hydrocarbon allocation and pays a royalty to the Ministry of Energy. Oil and Gas Companies pay Licence fees to TPDC, which in turn pays the same to the Ministry.	The payment of petroleum benefits needs to be streamlined. Since companies already pay bonuses directly to the Ministry of Energy, Licence fees could also be paid through a similar arrangement. Secondly, if royalty paid to the Ministry by TPDC is ultimately intended to be paid to the National Treasury, then it is recommended that TPDC pays directly to the National Treasury.	With effect from fiscal year 2017/18, all oil and gas revenues that TPDC collects on behalf of the Government are deposited in a dedicated oil and gas fund established under Section 9 of the Oil and Gas Revenue Management Act No 22/2015 (OGRMA). For further detailed about this arrangement can be found at http://teiti.go.tz/storage/app/uploads/public/5d0/251/0a9/5d02510a90491629046997.pdf
8.	It was observed that the TRA templates included corporate tax payments for exploration companies such as Uranex. Again,	The TRA should endeavour to categorize payments made by extractive companies correctly. Corporate income tax is one of	The matter has been communicated to the TRA representative during the 78 MSG meeting. In addition, this matter was emphasized on the training which took place on 05 th December

No.	Observation to IA	Recommended by IA	Progress
	there are occasions when a company reports an amount as annual rental fees. The same amount was reported by the former MEM as Licence and permit fees.	<p>the largest revenue streams expected in the sector. A wrong classification of payments will create the impression that the country is already earning income from profits made by companies.</p> <p>It is recommended that the Tanzania EITI Secretariat provide regular training to government officials so that they have a full understanding of the data requirements of the EITI.</p>	2019 on how to fill the reporting template for 2016/17 and 2017/18 Reports.
9.	It was observed that a number of reporting entities were not readily willing to provide the data required for the production of the EITI Report. The lack of co-operation is inconsistent with the requirements of the TEITA Act.	It is recommended that the Tanzania EITI Committee make use of the penalty provisions to ensure that the reporting companies and the government agencies provide data to the Independent Administrator in a timely manner.	On 08 th February 2019 TEITA Act, 2015 Regulations, was published through the Government Notice No. 141 of 2019. This will facilitate the implementation of the TEITA Act, 2015. In connection to that, on 11 th February 2019, TEITI MSG wrote letters to extractive companies aimed at creating awareness for the extractive companies on the implementation of EITI activities in Tanzania. The letter further required them to fulfil the requirement of the TEITA Act, 2015 and reminded them of the penalty provision in the Law for those who will not fulfil the requirement of the law.
10.	There is a publicly maintained register of mineral rights, but this should be improved to provide all the information needed as a full cadastral system.	An online repository should be accessed publicly and display other related information about each Licence. For example, it should provide details of changes in ownership of mineral rights. Contract associated with the Licence, production levels, product reserves, and payments made at the project-level by the companies.	In June 2019, TEITI MSG wrote a letter to Mining Commission and reminded them to update the system regularly. However, currently, the cadastre system does not have the information recommended by the IA.
11.	It was found out that the Petroleum Upstream Regulatory Authority (PURA) does not have a proper petroleum register, which contains the Licence information set out in Requirement 2.3 of the EITI standard, such as the name of Licence holders, coordinates, and date of application.	It is recommended that the Petroleum Upstream Regulatory Authority establish a petroleum register that meets Requirement 2.3 of the EITI standard.	On 20 th September 2018, TEITI MSG wrote a letter to Permanent Secretary-Ministry of Energy. The main objective of the letter was to remind the Ministry of Energy to establish and maintain a petroleum register in Tanzania to fulfil the requirement of EITI Standard 2.3.