

# CHAPTER 6

## 6. MATERIALITY THRESHOLD AND REPORTING ENTITIES

### 6.1. Materiality Determination

Requirement 4.1 of the EITI Standard, 2023, defines materiality as the significance of revenues and payments whose exclusion or misrepresentation could compromise the overall completeness of the EITI Report. This section presents materiality criteria based on a reconciliation approach designed to ensure that all major payments and revenues from Tanzania’s mining, oil, and gas sector are included in the reconciliation process. To ensure that all significant payments and revenues from the sector are captured in the reconciliation report, this section outlines the proposed materiality threshold.

The threshold was determined based on government revenues collected by TRA, TPDC, OTR, MC and NEMC. To set the materiality thresholds, an assessment was carried out using company level data sourced from the government whereby for the 2023/2024 financial year, TZS 2.718 trillion was received compared to TZS 1.960 trillion in the 2022/2023. This is an increase of 38.69%. **Table 11** indicates revenue received by government entities.

**Table 11: Receipts Provided by Five (5) Government Entities.**

S/N	Government Entities	Amount (TZS)	% Contribution
1	TRA	1,653,584,433,996.55	60.83
2	MC	754,697,906,468.11	27.76
3	TPDC	246,891,473,362.99	9.08
4	OTR	62,409,508,537.78	2.30
5	NEMC	980,425,000.00	0.04
	<b>TOTAL</b>	<b>2,718,563,747,365.43</b>	<b>100</b>

### 6.2. Materiality Threshold

The materiality threshold for the year 2023/24 is TZS 2 billion. In this case, companies that made payments equal to or above this threshold were required to participate in the reporting process. A total of 70 companies and SOEs fall under this threshold have been selected for reconciliation. These companies have contributed a total of TZS 2,357,681,801,337.27 equivalent to 86.73%. Entities or individuals

falling below the proposed thresholds represented the remaining 13.27% of the coverage as shown in **Table 12**.

**Table 12: Materiality Thresholds**

A: Companies that met Materiality Threshold						
Amount (TZS000)	% Coverage	Mining companies	Oil & Gas Companies	Service Providing Companies	Total	Total Amount(TZS)
≥ 2,000,000	86.73	29	8	33	70	2,357,681,801,337.27
B.Companies / Individuals below the Proposed Materiality Threshold						
<2,000,000	13.27	65,421				360,881,946,029.05
	<b>100.00</b>	65,491				<b>2,718,563,747,365.42</b>

Under the proposed TZS 2 Billion materiality thresholds, 70 entities initially qualified but after excluding 33 service providing companies (per Office of the Attorney General) guidance only twenty nine (29) Mining companies and eight (8) oil and gas companies remained for reconciliation. The list of companies selected for reconciliation are Shown in **Table 13**.

**Table 13: List of Extractive Companies participated for Reconciliation for FY 2023/2024**

S/NO	Company Name	Payments	Nature of the company
1	Geita Gold Mining Limited	507,895,460,440.90	Mining
2	North Mara Gold Mine Limited	331,435,804,120.40	Mining
3	M&P Exploration Production Tanzania Limited	323,479,688,536.67	Oil and gas
4	Pan African Energy Tanzania Limited	204,059,062,606.82	Oil and gas
5	Bulyanhulu Gold Mine Limited	175,353,429,833.46	Mining
6	Shanta Mining Company Limited	92,284,709,270.29	Mining
7	Tanzania Petroleum Development Corporation	90,880,956,151.24	Oil and gas
8	Twiga Minerals Corporation Limited	53,482,072,393.18	Mining
9	Sotta Mining Corporation Limited	37,779,833,070.54	Mining
10	Maweni Limestone Limited	35,877,949,327.32	Mining
11	Ruvuma Coal Limited	25,120,789,587.29	Mining
12	Jitegemee Holdings Company Limited	15,021,040,795.81	Mining
13	Williamson Diamonds Limited	14,958,474,159.15	Mining
14	Buckreef Gold Company Limited	12,516,517,862.60	Mining
15	Equinor Tanzania AS	12,398,458,888.30	Oil and gas
16	Mazabu Mine Company Limited	11,927,313,026.03	Mining
17	Cyprus Mnazi Bay Limited	11,596,229,756.98	Oil and gas
18	Mantra Tanzania Limited	10,208,101,308.84	Mining
19	Zem Development (T) Co. Limited	9,318,923,945.98	Mining
20	Tembo Nickel Corporation Limited	6,861,787,102.87	Mining
21	Shell Exploration and Production Tanzania Ltd	6,077,155,109.03	Oil and gas
22	State Mining Corporation	5,144,038,567.06	Mining
23	Mohamed Omar Shariff	5,043,996,739.54	Mining
24	Market Insight Limited	4,459,255,741.86	Mining
25	Tancoal Energy Limited	3,997,854,796.62	Mining
26	STAMIGOLD Company Limited	3,936,179,512.24	Mining
27	Ndovu Resources Limited	3,845,599,964.74	Oil and gas

S/NO	Company Name	Payments	Nature of the company
28	Neelkanth Salt Limited.	3,280,710,094.25	Mining
29	Isaya Edwin Zakaria	3,267,808,662.44	Mining
30	Bharya Engineering and Contracting Co Ltd	2,857,660,281.00	Mining
31	Jiuxing Tanzania Mining Co. Limited	2,817,870,360.16	Mining
32	Ophir Tanzania Limited	2,743,087,723.58	Oil and gas
33	Busolwa Mining Limited	2,670,424,151.16	Mining
34	Pama Gold Company Limited	2,554,723,171.38	Mining
35	Fema Mining and Drilling Limited	2,420,909,934.24	Mining
36	Katavi Mining Company Limited	2,012,595,967.58	Mining
37	National Development Corporation	721,920,237.60	Mining
	<b>TOTAL</b>	<b>2,040,308,393,199.15</b>	

### 6.3. Scope of Revenue Streams

To ensure the reconciliation scope was both accurate and complete, TEITI Secretariat undertook several steps. The Secretariat consulted with government entities that collect payments from the extractive sector to identify and confirm the revenue streams that should be included in the reconciliation. In addition, the scoping exercise also reviewed the relevant laws governing Tanzania's extractive industry, along with findings from previous EITI reports, to help define the scope. Through this approach, the Secretariat was able to ensure that the scoping process was comprehensive and provides an accurate picture of payments and revenues from the extractive industry in Tanzania.

The following subsection presents different categories of revenue streams collected by the government entities and their level of disaggregation according to Requirements 4.1 and 4.7 of the EITI Standard 2023.

#### a) Payments to the Mining Commission

The revenue streams and amount collected by the Mining Commission (MC) during the fiscal year 2023/2024 are shown in **Table 14**.

**Table 14: Revenue Streams and Amount Received by MC.**

S/No	Revenue Streams (TZS)	Amount Received (TZS)	% Contribution to the Total Govt. Revenue
1	Mining Royalty	583,607,891,071.79	77.33
2	Inspection fees	106,336,935,021.36	14.09
3	Minerals Rent	48,678,014,967.19	6.45
4	Laboratory Services	377,348,953.23	0.05
5	Fine, Penalties and forfeiture	2,716,912,463.29	0.36
6	Geological Fees	12,980,803,991.25	1.72
	<b>TOTAL</b>	<b>754,697,906,468.11</b>	<b>100</b>

## b) Payments to Tanzania Revenue Authority

**Table 15** shows the taxes paid by the companies to TRA (Large Taxpayers Department (LTD), Domestic Revenue Department (DRD), and the Customs and Excise Department (CED)).

**Table 15: Taxes and Fees Collected by TRA**

S/No	Revenue Streams (TZS)	Amount Received (TZS)	% Contribution to the Total Govt. Revenue
1	Airport Development Fee	7,788,540.40	0.00
2	Airport Passenger Tax	50,986,785,883.73	3.08
3	Business Licence Fee	5,240,777.31	0.00
4	Business Turnover Withholding	20,412,462.00	0.00
5	Capital Gains Tax	1,608,955,250.72	0.10
6	Corporation Tax	794,860,315,998.95	48.07
7	Digital Services Tax	97,608,558.17	0.01
8	Dividend Tax	197,002.20	0.00
9	Economic Crime Levy	9,668,242,997.00	0.58
10	Excise Duty – Domestic	190,199.53	0.00
11	Excise Duty – Petroleum	59,883,199.20	0.00
12	Excise Duty – Tobacco	5,705,161.84	0.00
13	Excise Duty - Zero Rated	743,219,883.00	0.04
14	Gaming Tax	1,674,400,000.00	0.10
15	General Fees	14,014,921.75	0.00
16	Government Agencies and Other Fees	851,700,000.00	0.05
17	Government Services Levy	3,074,948,001.69	0.19
18	Identity Card Fee	734,528,705.51	0.04
19	Income Tax - Non Resident Individual	250,511,122.32	0.02
20	Income Tax - Resident Individual	1,308,233,834.55	0.08
21	Income Tax - Resident Individual Installment	77,531,065.36	0.00
22	Interest Income Tax	3,314,226,303.29	0.20
23	Miscellaneous Revenue Sources	23,322,452.50	0.00
24	Motor Vehicle Fee	300,000.00	0.00
25	Non-Government Income	37,563,928,034.10	2.27
26	Pay As You Earn (PAYE)	188,564,491,859.04	11.40
27	Penalty	3,754,034,046.60	0.23
28	Personal Income Tax	4,575,429,908.31	0.28
29	Presumptive Income Tax	1,969,039.19	0.00
30	Rental Income Tax	2,098,059,374.32	0.13
31	Shipping Levy	32,500.00	0.00
32	Skills and Development Levy	31,568,865,202.05	1.91
33	SMS Service Levy	10,918,053.55	0.00
34	Social Security Contribution	1,743,534,096.97	0.11
35	Special Rate Duty	802,100,000.00	0.05
36	Stamp Duty - Miscellaneous	7,200,000.00	0.00
37	Stamp Duty – Property	2,459,581,617.58	0.15
38	Stamp Duty Levy	122,895,291.03	0.01
39	Standard Assessment	2,138,607.20	0.00
40	Standard Duty	23,270.00	0.00
41	Standard Rate Duty	4,000.00	0.00
42	Telecommunication Levy	450,000.00	0.00

S/No	Revenue Streams (TZS)	Amount Received (TZS)	% Contribution to the Total Govt. Revenue
43	Tourism Service Charge	18,960,253,995.06	1.15
44	Unknown Tax Type	13,736,390,704.00	0.83
45	Value Added Tax	353,730,149,498.80	21.39
46	Vehicle Parking Fee	126,767,061.48	0.01
47	Water Extraction Levy	2,405,395,322.44	0.15
48	Withholding Tax	121,961,560,193.81	7.38
	<b>Total</b>	<b>1,653,584,433,996.55</b>	<b>100</b>

### c) Payments to Tanzania Petroleum Development Corporation

The review of the relevant legislation and analysis of the payment data received by TPDC as per Section 6 of the Oil and Gas Revenue Management Act which grants the authority to collect non-tax revenues. The revenue streams have shown in **Table 16**.

**Table 16: Revenue Streams collected by TPDC**

S/No	Revenue Streams (TZS)	Amount Received (TZS)	% Contribution to the Total Govt. Revenue
1	Training Fees	1,890,121,423.98	0.77
2	Licence Fees	651,650,505.62	0.26
3	Profit Share	193,082,573,480.83	78.21
4	Royalty Share	51,267,127,952.56	20.77
	<b>Total</b>	<b>246,891,473,362.99</b>	<b>100</b>

### d) Payments to National Environment Management Council

**Table 17** shows taxes and fees paid by the companies to NEMC during the fiscal year 2023/2024.

**Table 17: Revenue streams collected by NEMC**

S/No	Revenue Streams (TZS)	Amount Received (TZS)	% Contribution to the Total Govt. Revenue
1	EIA/EA Registration Fee	51,000,000.00	5.20
2	Review Fee	798,000,000.00	81.39
3	Annual Monitoring and Audit Fee	121,370,000.00	12.38
4	Penalty	10,055,000.00	1.03
	<b>Total</b>	<b>980,425,000.00</b>	<b>100.00</b>

### e) Payments to the Office of the Treasury Registrar

The OTR in the year under review recorded the following dividend payments from extractive companies and government entities as shown in **Table 18**. The revenue received is from Dividends for Government Shares held in the Company and Revenue to the Government for shareholding sales in the Company.

**Table 18: List of entities and share amount paid to Treasury Registrar**

SN	List of entities	Amount Received (TZS)(Dividend)	% Contribution to the Total Govt. Revenue
1	STATE MINING CORPORATION	3,375,000,000.00	5.41
2	TWIGA MINERALS CORPORATION LTD	53,482,072,393.18	85.70
3	TPDC	5,552,436,144.50	8.90
	<b>TOTAL</b>	<b>62,409,508,537.68</b>	<b>100</b>

#### 6.4. Reporting Government Entities

The following government reporting entities are required to disclose the revenues collected from extractive companies or individuals during the reporting period. This also includes all Local Government Authorities (LGAs) which host the scoped extractive companies' operations. The proposed government statutory reporting entities are as shown in **Table 19**.

**Table 19: Reporting Government Entities**

S/N	NAME		
<b>Government Entities</b>			
1	Office of Treasury Registrar		
2	Mining Commission		
3	National Environmental Management Council (NEMC)		
4	Tanzania Revenue Authority (TRA)		
5	Tanzania Petroleum Development Corporation (TPDC)		
<b>Local Government Authorities (LGAs)</b>			
6	Butiama District Council	19	Tarime District Council
7	Ubungu District Council	20	Songwe District Council
8	Tanga City Council	21	Nyang'wale District Council
9	Songwe District Council	22	Mtwara District Council
10	Rufiji District Council	23	Mbinga District Council
11	Nsimbo District Council	24	Kishapu District Council
12	Mtwara Mikindani Municipal Council	25	Ileje District Council
13	Msalala District Council	26	Ikungi District Council
14	Mkurunga District Council	27	Geita Town Council
15	Mbinga District Council	28	Geita District Council
16	Lindi District Council	29	Kinondoni District Council
17	Biharamulo District Council	30	Kilwa District Council
18	Chunya District Council		

## 6.5. Reporting Templates

For the purpose of gathering data for the 2023/2024 TEITI Report, reporting templates were prepared and approved.

## 6.6. Contribution of Small-Scale Mining to the Extractive Sector

This report presents the contribution of small-scale miners for the fiscal year 2023/2024 based on the payment made to Mining Commission for the threshold between TZS 500 million and 2 billion whereby 46 small scale miners were identified as indicated in **Table 20**.

**Table 20: Contribution of Small Scale Miners to the extractive sector**

S/NO	Name of Companies	Amount
1	Paul Henry Gagala	1,658,810,711.57
2	Tansino Quarries Limited	1,560,812,134.03
3	Even Enterprises Company Limited	1,557,174,276.29
4	Said R Juma	1,552,742,506.30
5	Mashaka Majengo Mwasinini	1,533,643,779.47
6	Mkidendey Investment Ltd	1,520,149,003.35
7	Tryphone Processing Plant	1,481,038,416.39
8	Arafat Mohamed Malick	1,413,148,080.02
9	Sayona Chemicals Limited	1,291,386,094.99
10	Safank Company Ltd	1,259,282,796.14
11	Kanuda Makono Maganyala	1,224,917,209.45
12	Akram Fadhili Bakari	1,163,106,843.81
13	Swastik Trading Limited	1,135,744,159.18
14	Godmwanga Gems Limited	1,117,187,983.65
15	Lootah BC Gas Llc	1,116,256,464.14
16	Jema Chemicals Company Limited	1,064,397,587.89
17	Gulf Concrete & Cement Products Co. Ltd	1,052,564,738.00
18	BG Umoja Services Limited	1,033,465,883.84
19	Nauman Salim Vasta	1,027,695,334.63
20	Baltic Business Group Ltd	1,016,420,372.63
21	Lantern Minerals Ltd	1,007,857,026.26
22	Ken Gold Company Ltd	964,373,270.76
23	Canuck Company Limited	962,781,258.82
24	H. J. Stanley & Sons Ltd	957,847,464.81
25	Malugu Msohi Kinasa	949,299,328.04
26	Taur Tanzania Limited	945,307,087.46
27	Geofields (T) Ltd.	916,937,235.25
28	Igalula Gold Mine	860,596,000.00
29	Paragon Tailings Tanzania Limited	841,920,625.41
30	Kerai Construction Company Limited	801,762,727.90
31	Airco Holdings Limited	799,454,674.27
32	Xepa Resources Limited	794,625,039.68
33	Masasi Construction Co. Ltd.	767,064,174.43
34	Societe Petroliere TZ Limited	752,534,885.42
35	Franone Mining And Gems Company Limited	749,041,507.18

S/NO	Name of Companies	Amount
36	Oxley Limited	739,057,213.03
37	Mawemeru Gold Limited	736,941,939.72
38	Dias Abbas Rwakyaya	728,044,635.55
39	Tanmag Quarries Limited (100%)	726,103,360.08
40	Kidimni Company Limited	688,170,409.16
41	Baker Hughes Eho Limited	684,072,562.09
42	Tcl Services Limited	662,077,232.29
43	Abiel Bainomugisha Kyamanywa	578,109,090.27
44	Gm & Co (Tanzania) Ltd	516,982,950.48
45	Tianyu Geological Test Centre (T) Co Limited	507,220,593.20
46	Denis Simon Masawe	501,066,638.70
	<b>Total</b>	<b>45,919,193,306.03</b>

## 7. RECONCILIATION

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### 7.1. Introduction

This section presents the main results of the reconciliation exercise. It examines the differences between what extractive companies reported as paid and what government agencies recorded as received so as to promote public transparency regarding the contribution of the extractive industries to government revenues. The report indicates all reconciled material revenue streams as approved. It outlines the figures initially declared by extractive companies, the adjustments made during reconciliation, the final amounts accepted by both parties and any remaining differences that could not be settled.

Adjustments were introduced only after both the extractive companies and the relevant government bodies confirmed them with adequate supporting documentation. All changes are backed by clear evidence, which ensures accuracy and openness throughout the process. By presenting these detailed findings, we aim to provide a clear understanding of where discrepancies occurred and what actions were taken to resolve them. In doing so, this exercise helps reinforce trust and accountability in the management of extractive industry revenues.

### 7.2. Reconciliation by Selected Extractive Companies

During the reconciliation exercise, extractive companies initially reported total payments of **TZS 1,444,728,050,638.85** to government entities, whereas government agencies recorded corresponding receipts totaling **TZS 1,527,489,108,286.18**. This resulted in a discrepancy of **TZS 82,238,265,509.28**, with company reported payments being lower than the amounts recorded by government entities, the noted discrepancies requiring further investigation and adjustments.

Following the completion of all necessary reconciliation adjustments, the final payments reported by extractive companies amounted to **TZS 1,519,853,574,535.05**, while the final revenues recorded by government entities totaled **TZS 1,519,787,481,005.79**. The resulting unreconciled difference of TZS

**66,093,529.26**, representing **0.0043%** of total government recorded revenues, is considered immaterial and falls well within acceptable reconciliation thresholds under the EITI Standard 2023. Detailed analysis of the reconciliation by the extractive companies has been attached as **Appendix 1**.

As provided under Section 18 of the TEITA Act, Cap 447, the unreconciled difference of **TZS 66,093,529.26**, equivalent to **0.0043%** of total government recorded revenues is deemed immaterial. Accordingly, the matter does not require referral to, or further investigation by, the Controller and Auditor General (CAG).

The detailed outcomes of the reconciliation exercise, together with the remaining unreconciled differences, are set out in Tables **21** and **22**. Taken together, these findings offer a thorough and transparent account of the reconciliation process, underpinning the commitment to accountability and integrity in extractive industry data reporting.

**Table 21: Analysis of Reconciliation by Companies**

S/NO	Company	Original			Adjustments			Final Amount
		Company	Government	Difference	Company	Government	Difference	
1	Geita Gold Mining Limited	426,263,825,051.95	452,028,453,955.69	(25,764,628,903.74)	444,228,580,633.72	444,228,184,633.72	444,228,184,633.72	(1,604,000.00)
2	North Mara Gold Mine Limited	285,512,058,875.62	298,134,437,203.03	(12,622,378,327.41)	291,716,784,659.71	291,716,784,659.71	291,716,784,659.71	-
3	M&P Exploration Production Tanzania Limited	204,057,855,015.20	221,973,419,887.68	(17,915,564,872.48)	204,799,979,431.27	204,799,979,431.32	204,799,979,431.32	(0.05)
4	Pan African Energy Tanzania Limited	97,796,954,837.66	97,926,409,048.93	295,603,341.95	97,796,954,837.66	97,711,954,837.66	97,711,954,837.66	85,000,000.00
5	Bulyanhulu Gold Mine Limited	145,472,976,966.76	108,497,673,248.18	36,975,303,718.58	149,088,149,486.32	149,088,149,486.32	149,088,149,486.32	-
6	Shantia Mining Company Limited	60,854,304,488.25	82,188,288,687.09	(21,333,984,218.84)	80,043,852,127.66	80,043,862,564.05	80,043,862,564.05	(10,436.39)
7	Tanzania Petroleum Development Corporation	28,335,474,758.14	28,542,462,401.93	(206,987,643.79)	28,525,481,656.17	28,551,451,598.08	28,551,451,598.08	(25,969,941.91)
8	Twiga Minerals Corporation Limited	55,307,440,387.38	53,482,072,393.18	1,825,367,994.20	53,482,072,393.18	53,482,072,393.18	53,482,072,393.18	-
9	Solta Mining Corporation Limited	33,135,563,692.83	36,763,496,821.41	(3,627,933,128.48)	36,745,087,527.52	36,745,387,527.52	36,745,387,527.52	(300,000.00)
10	Maweni Limestone Limited	7,637,165,964.29	10,221,636,551.17	(2,584,470,586.88)	10,220,387,089.58	10,091,967,609.41	10,091,967,609.41	-
11	Ruvuma Coal Limited	19,439,117,306.59	21,174,356,226.37	(1,735,238,919.78)	20,141,781,580.33	20,124,265,008.99	20,124,265,008.99	17,516,571.34
12	Jitigemeo Holdings Company Limited	12,018,521,053.04	12,212,905,225.60	(194,384,172.56)	11,788,850,541.32	11,788,991,641.32	11,788,991,641.32	(2,141,100.00)
13	Williamson Diamonds Limited	10,413,691,079.04	11,544,664,069.69	(1,080,972,990.65)	10,971,130,347.66	10,971,130,347.66	10,971,130,347.66	-
14	Buckreef Gold Company Limited	9,895,184,668.08	10,206,995,675.84	(311,811,007.76)	10,370,617,449.22	10,376,117,449.22	10,376,117,449.22	(5,500,000.00)
15	Buckreef Gold Company Limited	9,895,184,668.08	10,206,995,675.84	(311,811,007.76)	10,370,617,449.22	10,376,117,449.22	10,376,117,449.22	(5,500,000.00)
16	Equinox Tanzania AS	428,181,253.73	7,330,188,638.69	(6,902,007,384.96)	527,310,517.60	527,310,517.60	527,310,517.60	-
17	Mazabu Mine Company Limited	-	11,759,561,759.72	(11,759,561,759.72)	11,759,561,759.72	11,759,561,759.72	11,759,561,759.72	-
18	Cyprus Mhazi Bay Limited	11,716,388,629.00	11,500,000,000.00	216,388,629.00	11,716,388,629.00	11,716,388,629.00	11,716,388,629.00	-
19	Mantra Tanzania Limited	2,407,225,750.78	5,912,598,632.63	(3,505,372,881.85)	2,407,225,750.78	2,407,225,750.78	2,407,225,750.78	-
20	Zem Development (T) Co. Limited	330,826,957.56	4,475,503,518.41	(4,144,676,560.85)	4,901,763,807.90	4,894,263,807.90	4,894,263,807.90	7,500,000.00
21	Tembo Nickel Corporation Limited	2,888,423,462.08	3,026,878,582.36	(138,455,120.28)	2,883,964,142.18	2,883,979,931.44	2,883,979,931.44	(15,789.26)
22	Shell Exploration and Production Tanzania Limited	1,088,292,033.28	1,082,292,033.28	6,000,000.00	1,088,292,033.28	1,082,292,033.27	1,082,292,033.27	6,000,000.00
23	Siate Mining Corporation	4,666,997,147.05	4,552,376,485.64	114,620,661.41	4,627,472,094.24	4,627,472,094.25	4,627,472,094.25	-
24	Mohamed Omar Shariff	5,351,498,727.27	5,242,924,214.96	108,574,512.31	5,241,512,914.96	5,242,924,214.96	5,242,924,214.96	2,800,000.00
25	Market Insight Limited	4,782,281,559.00	4,120,491,729.07	641,789,829.93	3,932,022,711.85	3,980,845,981.90	3,980,845,981.90	(48,823,270.51)
26	Stamgold Company Limited	1,593,140,065.81	3,041,172,014.43	(1,448,031,948.62)	2,543,043,380.96	2,543,043,380.96	2,543,043,380.96	-
27	Ndovu Resources Limited	307,558,210.68	333,150,503.09	21,542,292.41	307,558,210.68	307,558,210.68	307,558,210.68	-
28	Neelkanth Salt Limited	683,857,059.95	790,372,310.77	(106,515,250.82)	821,919,460.77	790,372,310.77	790,372,310.77	31,497,150.00
29	Isaya Edwin Zakaria	-	3,243,445,339.82	(3,243,445,339.82)	3,243,445,339.82	3,243,445,339.82	3,243,445,339.82	-
30	Bharya Engineering and Contracting Co Ltd	-	2,461,703,062.00	(2,461,703,062.00)	2,461,703,062.00	2,461,703,062.00	2,461,703,062.00	-
30	Juxing Tanzania Mining Co. Limited	2,682,478,776.05	2,831,313,056.36	(148,834,280.31)	2,676,903,263.88	2,677,803,270.07	2,677,803,270.07	(900,006.19)

S/NO	Company	Original		Adjustments		Final Amount	
		Company	Government	Difference	Company	Government	Difference
31	Ophir Tanzania Limited	1,290,843,359.12	1,932,833,272.62	(641,989,913.50)	1,932,833,272.62	1,932,833,272.62	-
32	Busolwa Mining Limited	588,423,494.35	2,147,470,339.92	(1,559,046,845.57)	2,312,294,364.48	2,086,601,469.49	1,044,352.24
33	Pama Gold Company Limited	4,473,989,419.68	2,653,011,413.95	1,820,978,004.73	2,653,011,413.95	2,653,011,413.95	-
34	Fema Mining And Drilling Limited	37,781,666.33	37,781,666.33	-	37,781,666.33	37,781,666.33	-
35	Kalavi Mining Company Limited	1,899,855,741.00	1,449,037,261.09	450,818,479.91	363,973,709.70	1,371,117,802.72	-
36	National Development Corporation	1,389,873,182.19	840,640,247.18	549,232,935.01	840,640,247.18	840,640,247.18	-
	<b>SUBTOTAL</b>	<b>1,444,728,050,638.85</b>	<b>1,527,489,108,286.18</b>	<b>(82,238,265,509.28)</b>	<b>1,519,196,331,535.19</b>	<b>1,519,853,574,535.05</b>	<b>66,093,529.26</b>

**Table 22: Analysis of Reconciliation by Revenue Streams**

No.	Description of the payment	Original		Adjustments		Final Amount	
		Company	Government	Difference	Company	Government	Difference
	<b>Payments to the Mining Commission (MC)</b>	<b>430,139,319,073.40</b>	<b>479,701,921,696.19</b>	<b>(49,562,602,622.79)</b>	<b>451,158,391,737.33</b>	<b>453,771,090,947.37</b>	<b>(2,612,699,210.04)</b>
1	A1 Annual Rent	11,888,773,460.61	14,469,780,831.35	(2,581,007,370.74)	13,103,834,806.33	13,037,576,811.69	66,257,994.64
2	A3 Clearance & Inspection fees	63,574,019,533.74	68,859,047,378.22	(5,285,027,844.48)	65,383,021,616.46	66,022,853,571.03	(639,831,954.57)
3	A8 Mining Royalties	354,676,526,079.05	396,373,093,486.62	(41,696,567,407.57)	372,671,535,314.55	374,710,660,564.66	(2,039,125,250.11)
	<b>Payments made to Tanzania Petroleum Development Corporation (TPDC)</b>	<b>231,105,663,608.28</b>	<b>248,661,780,488.85</b>	<b>(17,083,924,742.32)</b>	<b>231,105,663,608.29</b>	<b>231,105,663,608.29</b>	<b>(0.00)</b>
1	B1 Royalty	45,789,022,451.58	51,267,127,952.86	(5,478,105,500.98)	45,789,022,451.58	45,789,022,451.58	-
2	B2 Acreage/Licence fees	606,396,757.44	640,019,661.67	(19,935,173.46)	606,396,757.44	606,396,757.44	(0.00)
3	B3 Training Fees	1,578,144,288.73	1,840,657,209.26	(195,991,486.73)	1,578,144,288.74	1,578,144,288.73	-
4	B4 Profit Share	181,300,697,926.21	193,082,573,480.83	(11,781,875,554.62)	181,300,697,926.21	181,300,697,926.21	-
5	B5 Tariff on gas transport through SONGAS pipeline	1,831,402,184.32	1,831,402,184.32	-	1,831,402,184.32	1,831,402,184.32	-
	<b>Payments made to Tanzania Revenue Authority (Large Tax payers &amp; Domestic Revenue Department)</b>	<b>698,210,475,594.17</b>	<b>715,332,057,101.00</b>	<b>(17,121,581,506.83)</b>	<b>753,078,775,490.91</b>	<b>753,110,192,533.11</b>	<b>(31,417,042.20)</b>
1	C1 Corporate tax	678,424,620,923.97	696,286,423,311.94	(17,861,802,387.97)	731,754,263,915.41	731,636,865,020.22	117,388,895.19
2	C4 Skill Development Levy (SDL)	19,785,854,670.20	19,045,633,789.06	740,220,881.14	21,324,521,575.51	21,473,327,512.89	(148,805,937.39)
	<b>Payments made to Local Authorities (Service Levy)</b>	<b>20,549,415,831.02</b>	<b>21,082,065,462.56</b>	<b>(532,649,631.54)</b>	<b>20,915,717,160.88</b>	<b>20,860,838,756.18</b>	<b>54,878,404.70</b>
1	Geita District Council - Geita Gold Mining Limited	2,084,342,551.66	2,084,343,551.66	(1,000.00)	2,084,342,551.66	2,084,343,551.66	(1,000.00)
2	Geita Town Council - Geita Gold Mining Limited	4,057,625,254.88	4,057,625,254.88	-	4,057,625,254.88	4,057,625,254.88	-
3	Tarime Dc-North Mara Gold Mine Limited	4,280,227,281.04	4,135,199,438.67	145,027,842.37	4,280,227,281.04	4,280,227,281.04	-
4	Mtwara District Council- Mp Exporation And Production	1,174,673,683.00	1,174,673,683.05	(0.05)	1,174,673,683.00	1,174,673,683.05	(0.05)
	<b>Final Amount</b>				<b>752,910,907,719.09</b>	<b>753,025,921,721.28</b>	<b>(115,014,002.19)</b>
					731,597,577,199.27	731,634,840,020.37	(37,262,821.10)
					21,313,330,519.82	21,391,081,700.91	(77,751,181.09)
					<b>20,772,640,718.70</b>	<b>20,797,438,243.18</b>	<b>(24,797,524.48)</b>
					2,084,342,551.66	2,084,343,551.66	(1,000.00)
					4,057,625,254.88	4,057,625,254.88	-
					4,280,227,281.04	4,280,227,281.04	-
					1,174,673,683.00	1,174,673,683.05	(0.05)

No.	Description of the payment	Original		Adjustments		Final Amount		
		Company	Government	Company	Government	Company	Government	Difference
5	Kilwa DC- Panafican Energy	1,005,985,811.00	1,007,911,245.66	1,005,985,811.00	1,005,985,811.00	1,005,985,811.00	1,005,985,811.00	-
6	Msalala District Council - Bujyanhulu Gold Mine Ltd	2,144,114,305.58	2,310,128,968.31	2,144,114,305.58	2,144,114,305.58	2,144,114,305.58	2,144,114,305.58	-
7	Nyang'wale District Council - Bujyanhulu Gold Mine Ltd	1,056,056,299.76	1,137,824,715.74	1,056,056,299.76	1,056,056,299.76	1,056,056,299.76	1,056,056,299.76	-
8	Songwe District Council - Shantia Gold Limited	844,092,626.15	844,092,626.15	844,092,626.15	844,092,626.15	844,092,626.15	844,092,626.15	-
9	Ikungi District Council - Shantia Gold Limited	526,565,692.16	581,971,874.98	526,565,692.16	526,565,692.16	526,565,692.16	526,565,692.16	-
10	Rufiji District Council- TPDC	8,814,386.03	33,946,862.13	8,814,386.03	33,946,862.13	8,814,386.03	33,946,862.13	(25,132,476.10)
11	Mtwara Mikindani-TPDC	2,657,468.25	2,489,972.12	2,657,468.25	2,489,972.12	2,657,468.25	2,489,972.12	167,496.13
12	Kilwa District Council- TPDC	37,646,846.36	198,791,732.89	198,791,732.89	198,791,732.89	198,791,732.89	198,791,732.89	-
13	Mkununga District Council- TPDC	14,543,736.94	43,405,748.44	43,405,748.44	43,405,748.44	43,405,748.44	43,405,748.44	-
14	Ubungo District Council - TPDC	1,542,517.55	2,547,479.49	1,542,517.55	2,547,479.49	1,542,517.55	2,547,479.49	(1,004,961.94)
15	Kinondoni District Council - TPDC	6,094,843.69	6,094,843.69	6,094,843.69	6,094,843.69	6,094,843.69	6,094,843.69	-
16	Mtwara District Council - TPDC	225,215,823.68	225,215,823.68	225,215,823.68	225,215,823.68	225,215,823.68	225,215,823.68	-
17	Lindi District Council- TPDC	5,486,329.06	5,486,329.06	5,486,329.06	5,486,329.06	5,486,329.06	5,486,329.06	-
18	Tanga City Council - Maweni Company Limited	676,875,447.72	690,594,828.24	753,813,737.14	625,394,256.97	625,394,256.97	625,394,256.97	128,419,480.17
19	Mkuranga District Council - Maweni Company Limited	171,493,484.88	158,371,813.32	158,371,813.32	158,371,813.32	158,371,813.32	158,371,813.32	-
20	Mbanga District Council - Ruvuma Coal Company Limited	645,241,051.42	661,858,988.08	662,888,059.42	661,858,988.08	662,888,059.42	661,858,988.08	1,029,071.34
21	Mbanga District Council - Jitegeneze Company Limited	135,672,262.75	198,162,513.52	198,162,513.52	198,162,513.52	198,162,513.52	198,162,513.52	-
22	Kishapu District Council - Jitegeneze Company Limited	365,796,664.88	398,821,518.50	398,821,518.50	398,821,518.50	398,821,518.50	398,821,518.50	-
23	Geita District Council - Buckreef Company Limited	280,958,588.30	242,474,592.37	242,474,592.37	242,474,592.37	242,474,592.37	242,474,592.37	-
24	Bulama District Council - ZEM Company Limited	81,575,646.36	144,924,239.43	144,924,239.43	144,924,239.43	144,924,239.43	144,924,239.43	-
25	Ileje District Council - ZEM Company Limited	37,890,692.67	37,890,692.67	37,890,692.67	37,890,692.67	37,890,692.67	37,890,692.67	-
26	Songwe District Council - Mohamed Shari Insignit Company Limited	219,809,537.00	204,325,206.18	204,325,206.18	204,325,206.18	204,325,206.18	204,325,206.18	-
27	Mbanga District Council - Market Insignit Company Limited	41,365,822.00	41,365,821.91	41,365,822.00	41,365,821.91	41,365,822.00	41,365,821.91	0.09
28	Bharanua District Council - Starngold Company Limited	127,912,484.09	127,912,484.09	127,912,484.09	127,912,484.09	127,912,484.09	127,912,484.09	-
29	Mkuranga District Council - Neelkath Company Limited	24,903,524.62	21,113,692.99	21,113,692.99	21,113,692.99	21,113,692.99	21,113,692.99	-
30	Nsimbo District Council - Juxing Company Limited	121,007,578.81	121,907,585.00	121,007,578.81	121,907,585.00	121,007,578.81	121,907,585.00	(900,006.19)
31	Nyang'wale District Council- Busolwa Mining Limited	-	17,345,180.09	22,450,251.04	21,405,898.80	22,450,251.04	21,405,898.80	1,044,352.24
32	Geita Town Council- Busolwa Mining Limited	37,107,213.05	-	14,656,962.01	-	-	-	14,656,962.01
33	Chunya District Council- Pama Mining Limited	106,120,385.68	88,395,101.00	88,395,101.00	88,395,101.00	88,395,101.00	88,395,101.00	-
34	Songwe District Council- Pama Mining Limited	-	11,450,541.57	11,450,541.57	11,450,541.57	11,450,541.57	11,450,541.57	-
<b>Payment to the Treasury Registrar</b>		<b>64,234,876,531.98</b>	<b>62,409,508,537.78</b>	<b>62,409,508,537.78</b>	<b>62,409,508,537.78</b>	<b>62,409,508,537.78</b>	<b>62,409,508,537.78</b>	<b>-</b>
1	F1 Dividends for Government Shares held in the Company	64,234,876,531.98	62,409,508,537.78	62,409,508,537.78	62,409,508,537.78	62,409,508,537.78	62,409,508,537.78	-

No.	Description of the payment	Original			Adjustments			Final Amount		
		Company	Government	Difference	Company	Government	Difference	Company	Government	Difference
	Payments made to National Environment Management Council	488,300,000.00	301,775,000.00	237,125,000.00	528,275,000.00	427,775,000.00	100,500,000.00	528,275,000.00	417,825,000.00	110,450,000.00
1	H3 Annual Monitoring and Audit Fee	488,300,000.00	301,775,000.00	237,125,000.00	528,275,000.00	427,775,000.00	100,500,000.00	528,275,000.00	417,825,000.00	110,450,000.00
	Total payments included in the reconciliation scope	1,444,728,050,638.85	1,527,489,108,286.18	(82,238,265,509.28)	1,519,196,331,535.19	1,521,685,069,382.73	(2,488,737,847.54)	1,519,853,574,535.05	1,519,787,481,005.79	66,093,529.26

### 7.3. Payments Reported Unilaterally by the Government

Government entities were requested to report revenues collected from extractive companies that were not covered under the reconciliation scope. **Table 23** and **Table 24** provide a full breakdown of these revenue streams

**Table 23: Payments as per Mining Commission**

S/N	Company	Fines, Penalties and Forfeitures (TZS)	Geological Fees (TZS)	Laboratory	Other fees	Total (TZS)
1	GEITA GOLD MINING LIMITED		32,310,000.00			32,310,000.00
2	BULYANHULU GOLD MINE		95,524,000.00	69,840,000		165,364,000.00
3	SHANTA MINING		33,305,000.00		50,000,000.00	83,305,000.00
4	MAWENI LIMESTONE	59,069,500.00	4,070,000.00			63,139,500.00
5	TANCOAL ENERGY LIMITED		103,410,000.00			103,410,000.00
6	RUVUMA COAL LIMITED		4,832,000.00	144,000.00		4,976,000.00
7	WILLIAMSON DIAMOND		9,060,000.00			9,060,000.00
8	ISAYA EDWIN ZAKARIA		8,640,000.00			8,640,000.00
9	SOTTA MINING CORPORATION LIMITED		1,470,000.00			1,470,000.00
10	BHARYA ENGINEERING		93,905,000.00			93,905,000.00
11	STAMIGOLD COMPANY LIMITED		735,000.00			735,000.00
12	BUCKREEF GOLD COMPANY LIMITED		11,515,100.00			11,515,100.00
13	TEMBO NICKEL CORPORATION LIMITED		2,205,000.00			2,205,000.00
14	PAMA COOPERATION COMPANY		490,000.00			490,000.00
15	KATAVI MINING COMPANY LIMITED		7,317,000.00	2,664,000.00		9,981,000.00
16	BUSOLWA MINING LTD	23,575,027.00	5,112,000.00	324,000.00		29,011,027.00
17	JITEGEMEE HOLDINGS COMPANY LTD		620,951,000.00	2,232,000.00		623,183,000.00
18	MANTRA TANZANIA LTD		2,695,000.00			2,695,000.00
19	STATE MINING CORPORATION	10,817,187.50	128,247,970.00		24,712.87	139,089,870.37
20	NATIONAL DEVELOPMENT CORPORATION		5,958,800.00			5,958,800.00
21	MAZABU MINE CO. LTD		245,000.00			245,000.00
22	JIUXING TZ MINING	1,470,000.00	4,600,000	9,000,000		15,070,000.00
23	MARKET INSIGHT LIMITED		510,690,000.00			510,690,000.00
24	ZEM DEVELOPMENT COMPANY LIMITED		7,890,000.00			7,890,000.00
25	NORTH MARA GOLD MINE		33,390,000.00			33,390,000.00
	<b>Total</b>	<b>94,931,714.50</b>	<b>1,728,567,870.00</b>	<b>84,204,000.00</b>	<b>50,024,712.87</b>	<b>1,957,728,297.37</b>

**Table 24: Payments as per Tanzania Revenue Authority in Year 2023/24**

S/No	COMPANY	PAYE	STAMP DUTY	VAT	WITHHOLDING TAX	EXCISE DUTY	OTHER CHARGES	TOTAL
1	GEITA GOLD MINING LIMITED	21,685,839,720.00	1,118,927.71		39,012,173,888.84			60,699,132,536.55
2	BULYANHULU GOLD MINE CO. LTD	31,493,381,886.20		32,503,623,978.00	5,066,027,684.22		68,037,847.44	69,131,071,395.86
3	M&P EXPLORATION AND PRODUCTION CO. LTD		5,059,586.40	66,741,401,947.00	8,044,633,152.84			74,791,094,686.24
4	SHELL EXPLORATION AND PRODUCTION TANZANIA LTD	3,296,943,130.00			1,636,824,887.14			4,933,768,017.14
5	PAN AFRICAN ENERGY TANZANIA LTD	4,084,620,519.00		48,275,055,981.00	2,559,173,934.90		13,022,628,088.00	67,941,478,522.90
6	EQUINOR TANZANIA AS	1,856,544,869.48	525,600,000.00	21,530,893.11	2,652,254,907.04		10,791,711.73	5,066,722,381.36
7	SHANTA MINING CO. LTD	9,962,734,962.44	1,570,837.16	450,000.00	1,428,503,535.07		53,347,552.50	11,446,606,887.17
8	MAWENI LIMESTONE TANZANIA LTD	1,167,419,161.66	511,763.81	189,789,676.80	1,135,265,490.44		23,964,153,825.26	26,457,139,917.97
9	TANCOAL ENERGY LIMITED	1,233,177,436.69		907,577,084.86				2,140,754,521.55
10	RUVUMA COAL LIMITED	2,783,907,254.20	6,771,646.52	17,399,298.27	1,335,058,566.29		38,839,583.67	4,181,976,348.95
11	WILLIAMSON DIAMOND LTD	3,517,391,959.81		225,000.00	186,598,024.87		3,120,201.31	3,707,335,185.99
12	SOTTA MINING CORPORATION LTD	660,165,894.64	584,145.00		354,191,209.49			1,014,941,249.13
13	MOHAMED OMAR SHARIFF	900,000.00					4,497,730.76	5,397,730.76
14	STAMIGOLD CO. LTD	1,020,112,639.78		450,000.00	1,125,000.00		497,342.12	1,022,184,981.90
15	BUCKREEF GOLD CO. LTD	1,919,492,219.91		225,000.00	522,491,555.04		123,272,904.24	2,565,481,679.19
16	TEMBO NICKEL CORPORATION LTD	3,714,994,140.10			117,509,380.41			3,832,503,520.51
17	PAMA GOLD CO. LTD	1,067,400.00						1,067,400.00
18	KATAVI MINING CO. LTD	348,868,426.32	464,777.72	81,327,101.41				430,660,305.45
19	BUSOLWA MINING LTD	469,047,447.92			6,797,780.38		35,442,736.03	511,287,964.33
20	JITEGEMEE HOLDINGS CO. LTD	537,898,908.02	238,080.00	1,802,665,652.20			52,812,443.47	2,393,615,083.69
21	MANTRA TANZANIA LTD	1,074,076,572.13	1,021,397,090.77		1,629,377,753.61			3,724,851,416.51
22	TANZANIA PETROLEUM DEVELOPMENT CORPORATION	4,537,287,504.60			1,533,690,548.68		6,214,234,277.18	12,285,212,330.46
23	MAZABU MINE CO. LTD	3,360,000.00	220,000.00		557,865.36		158,370,342.95	162,508,208.31
24	JIUXING TANZANIA MINING CO. LTD	60,143,336.00	843,532.80				20,682,260.00	81,669,128.80
25	ZEM DEVELOPMENT (T) CO. LTD	119,984,537.70			1,667,418,207.99			1,787,402,745.69
26	NDOVU RESOURCES LTD	37,788,096.00	4,611,736.20	1,496,490,888.60		743,219,883.00	2,313,554.00	2,284,424,157.80
27	NEELKHANTH SALT LTD	420,568,449.51		2,122,219,604.20	26,625,222.73		1,500,000.00	2,570,913,276.44
28	OPHIR TANZANIA LTD	188,669,394.18			621,585,056.40			810,254,450.58
29	NORTH MARA GOLD MINE LTD	23,682,675,672.00		16,466,226.59	4,814,746,207.38		913,453,363.79	29,427,341,469.76
30	FEMA MINING AND DRILLING LTD				1,183,586,677.25			1,183,586,677.25
	<b>Total</b>	<b>119,879,061,538.29</b>	<b>1,568,992,124.09</b>	<b>154,176,898,332.04</b>	<b>75,536,216,536.37</b>	<b>743,219,883.00</b>	<b>44,687,995,764.45</b>	<b>396,592,384,178.24</b>

### 7.4. Data Certification

In accordance with Requirement 4.9 of the Extractive Industries Transparency Initiative (EITI) Standard 2023, TEITI ensured that all submitted reporting templates were duly signed by authorized senior officers. The financial statements of government entities were audited by the Controller and Auditor General (CAG), while

those of extractive companies were audited by Certified External Auditors registered with the National Board of Accountants and Auditors (NBAA), in line with the Companies Act, Cap. 212.

For the 2023/2024 reporting period, TEITI requested 37 companies to submit data through standardized templates requiring signatures from both management and company auditors. Out of the 36 companies submitted templates: 30 were duly signed by both authorized senior officers and external auditors, as presented in **Table 25**.

**Table 25: Certification of Reporting Templates**

S/N	Company	Management Sign-Off	External Auditor Sign-Off	Audit Firm
1	Geita Gold Mining Limited	√	√	Ernst & Young
2	Bulyanhulu Gold Mining Limited	√	√	PWC
3	M&P Exploration and Production Limited	√	√	AFRIQ CONSULTANTS
4	Shell Exploration & Production Limited	√	√	Ernst & Young
5	Pan African Energy Tanzania Limited	√	√	KPMG
6	Equinor Tanzania AS	√	√	KPMG
7	Shanta Mining Company Limited	√	√	BDO LLP
8	Twiga Minerals Corporation Limited	√	√	PWC
9	Maweni Limestone Limited	√	√	Ernst & Young
10	Ruvuma Coal Limited	√	√	KPMG
11	Williamson Diamond Limited	√	√	KPMG
12	Isaya Edwin Zakaria	√	x	x
14	Cyprus Mnazibay Ltd	√	√	AFRIQ CONSULTANTS
15	Sotta Mining Corporation Limited	√	√	Deloitte
16	Bharya Engineering and Contracting Co Ltd.	√	x	x
17	Mohamed Omary Sharif	√	x	x
18	STAMIGOLD Co. Limited	√	√	CAG
19	Buckreef Gold Company Limited	√	√	ARK Associates Limited
20	Tembo Nickel Corporation Limited	√	√	PWC
21	Pama Gold Company Ltd	√	√	SILAS & ASSOCIATES
22	Katavi Mining Company Limited	√	√	TAXMAX FINANCIAL &MANAGEMENT CONSULTANTS
23	Busolwa Mining Ltd	√	√	G-WASHINGTON & COMPANY
24	Jitegemee Holdings Company Ltd	√	√	SHEPHERD CONSULTING
25	Mantra Tanzania Limited	√	√	AFRIQ CONSULTANTS
26	Tanzania Petroleum Development Corporation	√	√	CAG
27	State Mining Corporation	√	√	CAG
28	National Development Corporation	√	√	CAG
29	Mazabu Mine Co. Ltd	√	x	x
30	Jiuxing Tanzania Mining Co. Ltd	√	√	ADOLP ASSOCIATES
31	Market Insight Limited	√	√	
32	Zem Development Limited	√	x	x
33	Ndovu Resources Ltd	√	x	x
34	Neelkhanth Salt Limited	√	√	Baker Tilly Tanzania
35	Ophir Tanzania Ltd	√	√	Ernst & Young
36	North Mara Gold Mine Ltd	√	√	PWC
37	Fema Mining and Drilling Limited	√	√	LOGICA ACCOUNTATS AND BUSINESS ADVISORS

## 7.5. Reliability and Credibility of Data

In compliance with Requirement 4.9 of the EITI Standard 2023, the Permanent Secretary of the Ministry for Minerals authorized the TEITI secretariat to oversee the reconciliation exercise directly, in line with the transitional provisions of the TEITA Act as MSG's tenure had expired and a new one had not yet been appointed.

In doing so, the following data reliability and credibility measures were applied to all reporting entities:

- i. Reporting templates submitted by extractive companies must be signed by an authorized officer, while those submitted by government entities must be signed by a senior officer.
- ii. All reporting companies and government entities were required to submit completed reporting templates accompanied by a breakdown of payments made, to facilitate comparison.
- iii. All reporting entities were required to provide data disaggregated by project, in accordance with the prescribed reporting templates.
- iv. Each reporting template was required to be certified by an external auditor.

Further, all payments and revenue streams within the reporting scope were assessed for materiality, and only material items underwent reconciliation. Additionally, the Controller and Auditor General (CAG) audited the financial statements of all government entities. The reports of extractive companies were audited by external auditors accredited by the National Board of Accountants and Auditors (NBAA), as required by the Companies Act, Cap. 212. Out of the thirty-six (36) companies that submitted reporting templates, thirty (30) submitted templates duly signed by both authorized senior officers and external auditors, while six (6) submitted templates without the requisite external auditor certification.

Subject to the limitations disclosed in this section, including the non-submission of data by TANCOAL Energy Tanzania Limited and the absence of external auditor certification for six submitted reporting templates, the Secretariat

considers the reconciled data to be sufficiently reliable for this report. The affected entities and estimated values are disclosed in **Table 24**, and the Secretariat will follow up with the relevant entities before the next reporting cycle.

### 7.6. Materiality Deviation

The materiality deviation defined the threshold for immaterial differences per revenue stream, requiring no investigation. Reporting entities justified discrepancies above TZS 2 million, and reconciliation closed when the remaining gap fell below 1% of total government receipts. The report reconciled all material revenue streams, identified deviations, and disclosed every discrepancy. Missing external auditor certifications are noted as data limitations. Immaterial deviations complied with Section 18 of the TEITA Act, 2015. Reconstituting a fully mandated MSG and strengthening assurance remain essential. This report provides a transparent basis for public accountability.