

## 4TH LEITI REPORT FOR LIBERIA

### Supplementary Report on Amounts Due

1 October 2013

Reliance Restricted

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1 October 2013

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

**Attention: Mr. Samson S. Tokpah**

Dear Mr. Tokpah,

**DRAFT REPORT**

**4<sup>TH</sup> EITI REPORT FOR LIBERIA – SUPPLEMENTARY REPORT ON AMOUNTS DUE  
FOR THE FINANCIAL YEAR 1 JULY 2010 TO 30 JUNE 2011**

We are pleased to present our supplementary report on the 4<sup>th</sup> EITI Liberia reconciliation in accordance with the understandings reached with the Liberia Extractive Industries Transparency Initiative (LEITI) after the issuance of the main report.

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

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

Yours sincerely,

Victor Gborglah  
**PARTNER**  
For and on behalf of Ernst & Young

Sam Monbo  
**1 October 2013**  
For and on behalf of MGI Monbo and Co.

## Abbreviations

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

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## EXECUTIVE SUMMARY

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## Executive summary

The purpose of this supplemental report to the 4th EITI Report for Liberia (Report) is to perform a reconciliation of "amount due" for the Oil and Forestry sectors in accordance with the instructions by the Multi-stakeholder Steering Committee contained in LEITI letter ref: LEITI/HOS/sst-hbs/1450/2013 dated 5 June 2013.

The scope of the report specifically includes:

1. A full compilation, reconciliation and, where appropriate, audit of amount due of all fixed components for the forestry sector, and
2. Full compilation, reconciliation, and where appropriate and audit of amount due of all fixed components for the oil sector.

Apart from sector specific taxes within the forestry and oil sectors considered, our work also focused on a few non sector specific fixed taxes. These are as follows:

**Table 1: Non sector specific taxes considered**

<i>Fee</i>	<i>Category</i>	<i>Comment</i>
Signature fee / signing bonus	Fixed	Applicable if stated in contract
Contribution via GOL to University Depts. (UL etc.)	Fixed	Applicable if stated in contract
Annual Social Contribution (County & Community)	Fixed	Applicable if stated in contract
Business administration fee	Fixed	Applicable
Article of incorporation	Fixed	Applicable
Operational / Professional License	Fixed	Applicable



## Forestry Sector

Under the Forestry sector we restricted ourselves to three (3) tax types namely bid premium/land rental, area fee and contract administration fee which are the fixed components and could be directly inferred from the individual contracts as well as the FDA Ten Core Regulations.

The total amount declared by the Companies in the Forestry sector as due was US\$434,223.94 compared to the Agencies amount of US\$14,107,820.32. Our analysis of the information presented to us and those obtained from other relevant sources, including the individual contracts, indicated that the amount due should be US\$13,552,357.09. When compared to the actual amount paid, amount owing at the end of the year ended 30 June 2011 was US\$11,316,100.71. This is presented in table 2 below.

**Table 2: Total amount due – forestry sector**

Company	Original template lodged			Final Amounts		
	Agency	Difference	Adjustment	Agency	Amount Paid	Over/(Under) payment
	A	C=A-B	D	E=B+D	F	G=F-E
USD	USD	USD	USD	USD	USD	USD
434,223.94	14,107,820.32	(13,673,596.39)	(555,463.24)	13,552,357.09	2,236,256.38	(11,316,100.71)

## Oil Sector

The following fixed taxes are specifically named in the contracts with the oil Companies:

1. Social and welfare contribution
2. Hydrocarbon development
3. Contribution via GOL to UL etc
4. Rural Energy Fund (REFUND)
5. Personnel and Training

Some of the amounts to be paid under each heading above have both fixed and variable elements and are also dependent on whether the Company is undertaking exploration or exploitation activities. Where a Company is exploring, a determination as to whether the Company is at first, second or third phase of exploration has to be made. Similarly, where a Company is exploiting, information is required on the quantities of crude oil produced.

There is no indication that any of the Companies have commenced oil production. We thus assume that payments required to be made to the Government of Liberia during exploitation were not applicable in the 2010/2011 fiscal year.

The total amount declared by the Companies in the Oil sector as due was US\$3,854,052.86 compared to the Agencies' amount of US\$2,777,700.00. Our analysis however produced a total amount due of US\$4,832,779.29. When compared with the actual amount paid from the fixed elements as at 30 June 2011 we noted an overpayment of US\$127,326.26. This is presented in table 3 below.

**Table 3: Total amount due – Oil sector**

Original templates lodged			Final Amounts			
Company	Agency	Difference	Adjustment	Agency	Amount Paid	Over/(Under) payment
A	B	C=A-B	D	E=B+D	F	G=F-E
USD	USD	USD	USD	USD	USD	USD
3,854,052.86	2,777,700.00	1,076,352.86	2,055,079.29	4,832,779.29	4,960,105.57	127,326.26

## BACKGROUND, OBJECTIVES, SCOPE AND METHODOLOGY

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## Background

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

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

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

## Objectives

The purpose of this supplemental report is to ascertain the fixed element of amounts to be paid by the extractive Companies to the Government of Liberia through the various government Agencies.

## Scope and methodology

The scope of this supplemental report is as follows:

1. A full compilation, reconciliation and where appropriate, audit of amount due of all fixed components for the forestry sector, and
2. Full compilation, reconciliation and, where appropriate, audit of amount due of all fixed components for the oil sector.

In carrying out our work we processed data received from all parties and examined all submissions received from the reporting stakeholders to determine whether the report of the government and the individual Companies are in agreement or have any inconsistencies.

For this report, Companies were required to disclose “amounts due” for all tax codes for the period under review. Agencies were also required to state amounts due from the various Companies.

## Activities

As part of the process, we obtained and reviewed contracts for Companies in the forestry and oil sectors, except, that for Ecotimbers, which we could not obtain from all our enquiries. We also reviewed contracts for all Companies in the oil sector. We held discussions with representatives from the SGS as well as the LEITI secretariat.

## Exchange rate

For ease of comparison and presentation, we converted all Liberian Dollar amounts to United States Dollars using a rate of L\$72.5/US\$1 being the selling rate for the 2010/ 2011 tax period per the 2011 Central Bank of Liberia Annual Report.

## DETAILS OF KEY FINDINGS

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1. Forestry Sector
2. Oil Sector

## Forestry sector

As per the FDA's Ten Core Regulations, there are three (3) main categories of fees to be paid by the Companies. These three fee categories, their components and whether or not they are being considered in this report is presented in table 4 below.

**Table 4: Forestry sector fee categories and applicability**

Fee	Components	Category	Applicable/Not applicable	Note*
Stumpage fees	Log stumpage fee	Variable	Not applicable	
Land rental fees	Bid document fees	Variable	Not applicable	
	Area fee	Fixed	Applicable	
	Contract administration fee	Fixed	Applicable	
	Annual coupe inspection fee	Variable	Not applicable	
Forest product fees	Waybill fee	Variable	Not applicable	
	Timber export license fee	Variable	Not applicable	
	Log export fee	Variable	Not applicable	
	Wood product export fee	Variable	Not applicable	
	Sawmill permits	Fixed	Applicable*	1

### Note 1

*Sawmill operators are classified into three (3) categories. These are Class A, B and C. Class A operators are those persons who process 1500 cubic metres of wood per year and are required to pay US\$2,500 per annum.*

*Class B operators are those persons who process 750 cubic metres of wood but less than 1500 and are to pay US\$1,000 annually and Class C operators process less than 750 cubic metres of wood per year and are to pay US\$750 for the permit.*

*In the light of the above, we need to ascertain the category of permits granted to each Company of person in order to derive the amount due.*

*Although this fee appears to be fixed, from the foregoing, it is evident that in order for us to reliably ascertain the amounts due to be paid by the Companies, information regarding the class held by an operator needs to be obtained and validated. This was not available at the time of reporting hence our inability to consider this element in our report.*

The applicable fees are further explained below:

## **1. Land Rental fees**

### *1.1. Area fee*

The Regulation requires FMC holders to pay US\$2.5 per hectare of land to be harvested and TSC holders to pay US\$1.25 per hectare. FMCs are defined as covering a land area of between 50,000 and 400,000 hectares and TSCs as contracts not exceeding three (3) years.

Based on the above, we assumed that all contracts covering land areas less than 50,000 hectares are TSCs and those ranging between 50,000 and 400,000 are FMCs regardless of the duration of the contract.

### *1.2. Contract administration fee*

Per section 32 of the FDA Ten Core Regulation, an annual fee of between US\$500 and US\$1000 is to be paid per contract. For a contract with fewer than 120 days remaining within the year, no fee is required to be paid. For a contract with at least 120 days but fewer than 240 days remaining within the year, US\$500 should be paid and for a contract with 240 or more days remaining within the year, a US\$1000 is required to be paid.

In the year under consideration, all the contracts reviewed had more than 240 days to expiry thus US\$1,000 was due as contract administration fee.

## **Land Rental Bids/Bid Premium**

In addition to the Land Rental Fees contained in the FDA Ten Core Regulations, we noted in our review of individual contracts that the Companies are required to make specific fixed annual payments based on the bids provided in the contracts in the bid opening ceremony multiplied by the surface area in hectares of the contract area. This is referred to in the contracts as Land Rental Bids but on the Templates presented by the Companies and the Agencies as Bid Premium. It is also sometimes paid and reported by the Companies and the Agencies as Surface Rental. We therefore included this fee as part of our work.



On the basis of the foregoing, a summary of the amounts due by Companies in the Forestry sector are set out in Table 5 below:

Table 5: Summary by company- Forestry sector

	NAME OF COMPANY	TIN	Original template lodged			Final Amounts			Over/(Under) Payment G=F-E
			Company	Agency	Difference	Adjustment	Agency	Amount Paid	
			A	B	C=A-B	D	E=B+D	F	
			USD	USD	USD	USD	USD	USD	USD
1	Akewa Group of Companies	418307005	33,260.00	59,260.00	(26,000.00)	(25,042.07)	34,217.93	33,260.00	(957.93)
2	Alpha Logging & Wood Company	406805000	101,967.93	1,598,429.93	(1,496,462.00)	-	1,598,429.93	101,957.93	(1,496,472.00)
3	Atlantic Resources Limited	413236002	394.48	1,374,121.60	(1,373,727.12)	(11,642.07)	1,362,479.53	1,452.41	(1,361,027.12)
4	B&V Timber Company	407339002	30,163.10	212,463.10	(182,300.00)	70,794.83	283,257.93	44,638.10	(238,619.83)
5	Bargor & Bargor Enterprise Inc	404141007	21,788.42	16,800.00	4,988.42	957.93	17,757.93	16,750.00	(1,007.93)
6	Bassa Logging & Timber	407125002	58,500.00	116,000.00	(57,500.00)	(56,792.07)	59,207.93	58,500.00	(707.93)
7	Ecotimbers Liberia Limited	406543005	-	-	-	957.93	957.93	957.93	-
8	Ecowood Incorporated	409748007	-	1,000.00	(1,000.00)	6,040.43	7,040.43	1,057.93	(5,982.50)
9	F&J Enterprise	406835006	-	433,900.72	(433,900.72)	957.93	434,858.65	145,240.52	(289,618.13)
10	Euro Liberia Logging	405275007	-	3,901,117.50	(3,901,117.50)	(664,867.07)	3,236,250.43	1,601,000.00	(1,635,250.43)
11	Geblo Logging Inc	406824004	-	1,743,047.60	(1,743,047.60)	844.83	1,743,892.43	123.10	(1,743,769.33)
12	Global Logging Company	427375005	-	1,000.00	(1,000.00)	37,562.93	38,562.93	967.93	(37,595.00)
13	International Consultant Capital	406823008	-	3,494,418.43	(3,494,418.43)	-	3,494,418.43	967.93	(3,493,450.50)
14	Liberia Tree and Trading Company	407027019	650.00	719,425.40	(718,775.40)	957.93	720,383.33	113.10	(720,270.23)
15	Mandra Forestry	421798001	-	972.93	(972.93)	258,830.00	259,802.93	972.93	(258,830.00)
16	Sun Yeun Corporation	409920004	162,500.00	354,000.00	(191,500.00)	(176,042.07)	177,957.93	177,507.93	(450.00)
17	Tarpeh Timber Corporation	407034007	25,000.00	64,613.10	(39,613.10)	(31,405.17)	33,207.93	32,363.10	(844.83)
18	Thunder Bird International Liberia	400419019	-	17,250.00	(17,250.00)	957.93	18,207.93	17,250.00	(957.93)
19	Companies below the threshold		-	-	-	31,464.61	31,464.61	1,175.52	(30,289.09)
	<b>TOTAL</b>		<b>434,223.94</b>	<b>14,107,820.32</b>	<b>(13,673,596.39)</b>	<b>(555,463.24)</b>	<b>13,552,357.09</b>	<b>2,236,256.38</b>	<b>(11,316,100.71)</b>

Detailed line items and individual Companies' templates are also set out in appendices 1 and 3.

## Oil sector

The type of fees within the oil and gas sector, their category and applicability to our report is shown in table 6 below.

Table 6: Oil sector fee categories and applicability

<i>Fee</i>	<i>Category</i>	<i>Applicable/Not applicable</i>
Surface rental	Variable	Not applicable
Bonuses	Variable	Not applicable
Income tax	Variable	Not applicable
Social and welfare contribution	Fixed	Applicable
Hydrocarbon development	Fixed	Applicable
Contribution via GOL to University of Liberia	Fixed	Applicable
Rural energy fund (REFUND)	Fixed	Applicable
Personnel training	Fixed	Applicable

### 1. Social and welfare contribution, Hydrocarbon development, Contribution via GOL to UL, Rural Energy Fund (REFUND) and Personnel and Training

The required amount to be paid for these tax lines vary per contract and are all dependent on the stage of development; whether exploration or exploitation. These are thus fixed and all oil Companies are assumed to be at exploration stage of the development of the oil fields.

A summary of the amounts due by Companies in the Oil sector are set out in Table 7 below:

Table 7: Summary by company- Oil sector

		Original templates lodged				Final Amounts				Over/(Under) payment			
		Company		Agency		Difference		Adjustments		Agency		Amount Paid	G=F-E
		A	B	C=A-B	D	E=B+D	F	G=F-E					
NAME OF COMPANY		TIN	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD	
1	African Petroleum/European Hydrocarbon	426180006	1,298,537.00	-	1,298,537.00	1,000,957.93	1,000,957.93	1,298,937.00	297,979.07				
2	Anadarko Liberia	414132006	1,350,957.93	1,350,900.00	57.93	57.93	1,350,957.93	1,350,957.93	-				
3	Anadarko Liberia BLK 10	421399000	1,100,957.93	1,100,900.00	57.93	57.93	1,100,957.93	1,100,957.93	-				
4	Chevron Liberia	425604007	900.00	-	900.00	957.93	957.93	900.00	(57.93)				
5	Chevron B	425605003	900.00	-	900.00	957.93	957.93	900.00	(57.93)				
6	Chevron C	425606000	900.00	-	900.00	957.93	957.93	900.00	(57.93)				
7	Chevron D	425607006	900.00	-	900.00	957.93	957.93	900.00	(57.93)				
8	ORANTO	413412005	-	-	-	1,025,057.93	1,025,057.93	625.86	(1,024,432.07)				
9	NOCAL	404154001	-	-	-	57.93	57.93	879,126.85	879,068.91				
10	Peppercoast/Broadway	403781002	100,000.00	325,900.00	(225,900.00)	25,057.93	350,957.93	325,900.00	(25,057.93)				
<b>TOTAL</b>			<b>3,854,052.86</b>	<b>2,777,700.00</b>	<b>1,076,352.86</b>	<b>2,055,079.29</b>	<b>4,832,779.29</b>	<b>4,960,105.57</b>	<b>127,326.26</b>				

The details of the individual tax lines and the Companies' data can be found in appendices 2 and 4.

## CHALLENGES AND RECOMMENDATIONS

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## Challenges

The following challenges were encountered in the course of executing the assignment:

1. There was a lack of clarity in some of the contracts covering Private Use Permits (PUP). For example, it was not immediately clear which Companies the PUPs relate to and there are PUPs on the LEITI website that cannot be linked to any Company.
2. The assignment sought to ascertain information which can only be derived after a full production or financial audit has been carried out on the Companies, which under the current circumstances was not the case.

## Recommendations

A full production audit needs to be carried out before a complete reconciliation can be done. To this end, we recommend a scoping study to map out the production audit process on each of the four sectors (agriculture, forestry, mining and oil). This study will also detail the challenges around implementing such an audit and outline the solutions/resources required to address these issues.

## CONCLUSION

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## Conclusion

We performed a full compilation, reconciliation and audit of amount due of all fixed components for the forestry sector, and oil sectors. From our procedures, total amounts due as at 30 June 2011 for the forestry sector was US\$13,552,357.09 while that of the oil sector was US\$4,832,779.29. Compared to the actual amount paid, the forestry sector underpaid by US\$11,316,100.71 while the oil sector on the other hand overpaid by US\$127,326.26 for the same period.

Except for contract details of Ecotimbers Liberia Limited, which we were not able to obtain, we can confirm the accuracy of the amounts due stated.

## APPENDIX 1: SUMMARY BY LINE ITEMS (FORESTRY SECTOR)

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Summary by line items - Forestry sector								
		Original template lodged			Final Amounts			Over/(Under) Payment
		Company	Agency	Difference	Adjustment	Agency	Amount Paid	
		A	B	C=A-B	D	E=B+D	F	
		USD	USD	USD	USD	USD	USD	USD
	<b>Common Taxes and Fees (not sector specific)</b>							
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-
(a)	Business Registration	1,175.86	2,868.28	(1,692.41)	15,131.72	18,000.00	6,542.42	(11,457.58)
(b)	Article of Incorporation	20.00	55.00	(35.00)	25.00	80.00	165.00	85.00
(c)	Operational / Professional License	289.66	12,944.83	(12,655.17)	(11,786.21)	1,158.62	868.96	(289.65)
(d)	Vehicle Registration	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-
	<b>Sector Specific</b>							
18	Surface Rental	298,800.00	207,750.00	91,050.00	(26,250.00)	181,500.00	216,800.00	35,300.00
31	Block Inspection Fees	-	-	-	-	-	-	-
32	Contract Administration Fee	2,000.00	22,000.00	(20,000.00)	4,000.00	26,000.00	14,000.00	(12,000.00)
33	Waybill Fee	-	-	-	-	-	-	-
34	Phyto Sanitary Fee	150.00	-	150.00	-	-	-	-
35	Area Fee	6,900.00	3,271,490.00	(3,264,590.00)	(367,783.75)	2,903,706.25	1,499,380.00	(1,404,326.25)
36	Stumpage Fee	-	-	-	-	-	-	-
37	Auction Fee	-	-	-	-	-	-	-
38	Forest Product Fee (processed materials)	1,000.00	-	1,000.00	-	-	-	-
39	Sawmill Permit Fees	-	-	-	-	-	-	-
40	Chainsaw Lumber Fees (Pit Sawers)	-	-	-	-	-	-	-
41	Bid Premium	102,250.00	10,590,712.22	(10,488,462.22)	(168,800.00)	10,421,912.22	498,500.00	(9,923,412.22)
42	Timber Export Licence Fees	-	-	-	-	-	-	-
94	Contribution Directly to University	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-
(b)	D cards fees / LTA fees	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-
(d)	Others*	21,638.42	-	21,638.42	-	-	-	-
	<b>TOTAL</b>	<b>434,223.94</b>	<b>14,107,820.32</b>	<b>(13,673,596.39)</b>	<b>(555,463.24)</b>	<b>13,552,357.09</b>	<b>2,236,256.38</b>	<b>(11,316,100.71)</b>



## APPENDIX 2: SUMMARY BY LINE ITEMS (OIL SECTOR)

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Summary by Line Items-Oil Sector								
	Original template lodged				Final Amounts			
	Company	Agency	Difference	Adjustment	Agency	Amount Paid	Over/(Under) Payment	
	A	B	C=A-B	D	E=B+D	F	G=F-E	
	USD	USD	USD	USD	USD	USD	USD	
<b>Common Taxes and Fees (not sector specific)</b>								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	
2	Contribution via GOL to University Depts (UL etc.)	375,000.00	450,000.00	(75,000.00)	325,000.00	775,000.00	295,000.00	
3	Annual Social Contribution (County & Community)	-	-	-	-	-	-	
8	ECOWAS Trade Levy (ETL)	-	-	-	-	234.93	234.93	
9	Pre-Shipment / Destination Inspection (GOL's share)	-	-	-	-	-	-	
10	Customs User Fees	-	-	-	-	704.78	704.78	
11	Administrative fees	-	-	-	-	6.90	6.90	
(a)	Business Registration	6,015.86	2,700.00	3,315.86	4,500.00	7,200.00	-	
(b)	Article of Incorporation	-	-	-	-	510.00	510.00	
(c)	Operational / Professional License	-	-	-	579.31	579.31	(347.59)	
(d)	Vehicle Registration	-	-	-	-	3,630.00	3,630.00	
(e)	Resident Permits	-	-	-	-	225.00	225.00	
13	GOL Fines	-	-	-	-	-	-	
14	Personal Income Witholding	-	-	-	-	251,422.48	251,422.48	
15	Non-Resident Witholding	-	-	-	-	-	-	
16	Board Fees Witholding	-	-	-	-	-	-	
17	Witholding on Payments to Third Parties for	-	-	-	-	-	-	
(d)	Professional services	-	-	-	-	2,900.00	2,900.00	
(e)	Contract Services	-	-	-	-	-	-	
(f)	Witholding Tax Other	-	-	-	-	-	-	
<b>Sector Specific</b>								
18	Surface Rental	-	-	-	-	-	-	
75	Temporary Air Service Permit	-	-	-	-	-	-	
76	Land Permit Fees	-	-	-	-	-	-	
77	Oil License Fees	-	-	-	-	-	-	
78	Social Welfare Contribution	1,219,215.00	850,000.00	369,215.00	900,000.00	1,369,215.00	(380,785.00)	
79	Annual Training	996,143.00	650,000.00	346,143.00	700,000.00	1,350,000.00	(353,857.00)	
80	Hydrocarbon Development Fund	1,057,679.00	625,000.00	432,679.00	125,000.00	750,000.00	307,679.00	
81	NOCAL / GOL Production shares under PSA	-	-	-	-	-	-	
82	Attendance fees	-	-	-	-	-	-	
83	Rural Energy fund	200,000.00	200,000.00	-	-	200,000.00	200,000.00	
95	Other Administrative Fees	-	-	-	-	-	-	
(d)	Others*	-	-	-	-	2.76	2.76	
<b>TOTAL</b>		<b>3,854,052.86</b>	<b>2,777,700.00</b>	<b>1,076,352.86</b>	<b>2,055,079.31</b>	<b>4,832,779.31</b>	<b>4,960,105.57</b>	<b>127,326.26</b>



## APPENDIX 3: INDIVIDUAL COMPANIES' TEMPLATES (FORESTRY SECTOR)

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Akewa Group of Companies								
		Original template lodged				Final Amounts		Over/(Under) Payment
		Company	Agency	Difference	Adjustment	Agency	Amount Paid	
		A	B	C=A-B	D	E=B+D	F	G=F-E
		USD	USD	USD	USD	USD	USD	USD
<b>Common Taxes and Fees (not sector specific)</b>								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-
(a)	Business Registration	-	-	-	900.00	900.00	-	(900.00)
(b)	Article of Incorporation	10.00	10.00	-	-	10.00	10.00	-
(c)	Operational / Professional License	-	-	-	57.93	57.93	-	(57.93)
(d)	Vehicle Registration	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-
<b>Sector Specific</b>								
18	Surface Rental	-	26,000.00	(26,000.00)	(26,000.00)	-	26,000.00	26,000.00
31	Block Inspection Fees	-	-	-	-	-	-	-
32	Contract Administration Fee	1,000.00	1,000.00	-	-	1,000.00	1,000.00	-
33	Waybill Fee	-	-	-	-	-	-	-
34	Phyto Sanitary Fee	-	-	-	-	-	-	-
35	Area Fee	6,250.00	6,250.00	-	-	6,250.00	6,250.00	-
36	Stumpage Fee	-	-	-	-	-	-	-
37	Auction Fee	-	-	-	-	-	-	-
38	Forest Product Fee (processed materials)	-	-	-	-	-	-	-
39	Sawmill Permit Fees	-	-	-	-	-	-	-
40	Chainsaw Lumber Fees (Pit Sawers)	-	-	-	-	-	-	-
41	Bid Premium	26,000.00	26,000.00	-	-	26,000.00	-	(26,000.00)
42	Timber Export Licence Fees	-	-	-	-	-	-	-
94	Contribution Directly to University	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>33,260.00</b>	<b>59,260.00</b>	<b>(26,000.00)</b>	<b>(25,042.07)</b>	<b>34,217.93</b>	<b>33,260.00</b>	<b>(957.93)</b>



Alpha Logging & Wood Processing Inc.								
		Original template lodged				Final Amounts		
		Company	Agency	Difference	Adjustment	Agency	Amount Paid	Over/(Under) Payment
		A	B	C=A-B	D	E=B+D	F	G=F-E
		USD	USD	USD	USD	USD	USD	USD
	<b>Common Taxes and Fees (not sector specific)</b>							
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-
(a)	Business Registration	900.00	900.00	-	-	900.00	900.00	-
(b)	Article of Incorporation	10.00	10.00	-	-	10.00	-	(10.00)
(c)	Operational / Professional License	57.93	57.93	-	-	57.93	57.93	-
(d)	Vehicle Registration	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-
	<b>Sector Specific</b>							
18	Surface Rental	100,000.00	100,000.00	-	-	100,000.00	100,000.00	-
31	Block Inspection Fees	-	-	-	-	-	-	-
32	Contract Administration Fee	-	1,000.00	(1,000.00)	-	1,000.00	1,000.00	-
33	Waybill Fee	-	-	-	-	-	-	-
34	Phyto Sanitary Fee	-	-	-	-	-	-	-
35	Area Fee	-	298,100.00	(298,100.00)	-	298,100.00	-	(298,100.00)
36	Stumpage Fee	-	-	-	-	-	-	-
37	Auction Fee	-	-	-	-	-	-	-
38	Forest Product Fee (processed materials)	1,000.00	-	1,000.00	-	-	-	-
39	Sawmill Permit Fees	-	-	-	-	-	-	-
40	Chainsaw Lumber Fees (Pit Sawers)	-	-	-	-	-	-	-
41	Bid Premium	-	1,198,362.00	(1,198,362.00)	-	1,198,362.00	-	(1,198,362.00)
42	Timber Export Licence Fees	-	-	-	-	-	-	-
94	Contribution Directly to University	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>101,967.93</b>	<b>1,598,429.93</b>	<b>(1,496,462.00)</b>	<b>-</b>	<b>1,598,429.93</b>	<b>101,957.93</b>	<b>(1,496,472.00)</b>

Atlantic Resources Limited		Original template lodged			Final Amounts			
	Company	Agency	Difference	Adjustment	Agency	Amount Paid	Over/(Under) Payment	
	A	B	C=A-B	D	E=B+D	F	G=F-E	
	USD	USD	USD	USD	USD	USD	USD	
<b>Common Taxes and Fees (not sector specific)</b>								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	
11	Administrative fees	-	-	-	-	-	-	
(a)	Business Registration	220.69	-	220.69	900.00	900.00	(621.38)	
(b)	Article of Incorporation	-	-	-	-	-	-	
(c)	Operational / Professional License	173.79	12,600.00	(12,426.21)	(12,542.07)	57.93	115.86	
(d)	Vehicle Registration	-	-	-	-	-	-	
(e)	Resident Permits	-	-	-	-	-	-	
(f)	Fire Certificate	-	-	-	-	-	-	
<b>Sector Specific</b>								
18	Surface Rental	-	-	-	-	-	-	
31	Block Inspection Fees	-	-	-	-	-	-	
32	Contract Administration Fee	-	1,000.00	(1,000.00)	-	1,000.00	-	
33	Waybill Fee	-	-	-	-	-	-	
34	Phyto Sanitary Fee	-	-	-	-	-	-	
35	Area Fee	-	298,360.00	(298,360.00)	-	298,360.00	(298,360.00)	
36	Stumpage Fee	-	-	-	-	-	-	
37	Auction Fee	-	-	-	-	-	-	
38	Forest Product Fee (processed materials)	-	-	-	-	-	-	
39	Sawmill Permit Fees	-	-	-	-	-	-	
40	Chainsaw Lumber Fees (Pit Sawers)	-	-	-	-	-	-	
41	Bid Premium	-	1,062,161.60	(1,062,161.60)	-	1,062,161.60	(1,062,161.60)	
42	Timber Export Licence Fees	-	-	-	-	-	-	
94	Contribution Directly to University	-	-	-	-	-	-	
95	Other Administrative Fees	-	-	-	-	-	-	
(a)	GIS Map(s)	-	-	-	-	-	-	
(b)	D cards fees / LTA fees	-	-	-	-	-	-	
(c)	Survey Fees	-	-	-	-	-	-	
(d)	Others*	-	-	-	-	-	-	
	<b>TOTAL</b>	<b>394.48</b>	<b>1,374,121.60</b>	<b>(1,373,727.12)</b>	<b>(11,642.07)</b>	<b>1,362,479.53</b>	<b>(1,361,027.12)</b>	

B&V Timber Company		Original template lodged				Final Amounts		
	Company	Agency	Difference	Adjustment	Agency	Amount Paid	Over/(Under) Payment	
	A	B	C=A-B	D	E=B+D	F	G=F-E	
	USD	USD	USD	USD	USD	USD	USD	
<b>Common Taxes and Fees (not sector specific)</b>								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	
11	Administrative fees	-	-	-	-	-	-	
(a)	Business Registration	55.17	55.17	-	844.83	900.00	55.17	(844.83)
(b)	Article of Incorporation	-	-	-	-	-	-	
(c)	Operational / Professional License	57.93	57.93	-	-	57.93	57.93	-
(d)	Vehicle Registration	-	-	-	-	-	-	
(e)	Resident Permits	-	-	-	-	-	-	
(f)	Fire Certificate	-	-	-	-	-	-	
<b>Sector Specific</b>								
18	Surface Rental	30,050.00	30,500.00	(450.00)	-	30,500.00	30,050.00	(450.00)
31	Block Inspection Fees	-	-	-	-	-	-	
32	Contract Administration Fee	-	3,000.00	(3,000.00)	-	3,000.00	2,000.00	(1,000.00)
33	Waybill Fee	-	-	-	-	-	-	
34	Phyto Sanitary Fee	-	-	-	-	-	-	
35	Area Fee	-	18,750.00	(18,750.00)	-	18,750.00	12,475.00	(6,275.00)
36	Stumpage Fee	-	-	-	-	-	-	
37	Auction Fee	-	-	-	-	-	-	
38	Forest Product Fee (processed materials)	-	-	-	-	-	-	
39	Sawmill Permit Fees	-	-	-	-	-	-	
40	Chainsaw Lumber Fees (Pit Sawers)	-	-	-	-	-	-	
41	Bid Premium	-	160,100.00	(160,100.00)	69,950.00	230,050.00	-	(230,050.00)
42	Timber Export Licence Fees	-	-	-	-	-	-	
94	Contribution Directly to University	-	-	-	-	-	-	
95	Other Administrative Fees	-	-	-	-	-	-	
(a)	GIS Map(s)	-	-	-	-	-	-	
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	
(c)	Survey Fees	-	-	-	-	-	-	
(d)	Others*	-	-	-	-	-	-	
	<b>TOTAL</b>	<b>30,163.10</b>	<b>212,463.10</b>	<b>(182,300.00)</b>	<b>70,794.83</b>	<b>283,257.93</b>	<b>44,638.10</b>	<b>(238,619.83)</b>

Bargor & Bargor Ent. Inc		Original template lodged				Final Amounts		
		Company	Agency	Difference	Adjustment	Agency	Amount Paid	Over/(Under) Payment
		A	B	C=A-B	D	E=B+D	F	G=F-E
		USD	USD	USD	USD	USD	USD	USD
	<b>Common Taxes and Fees (not sector specific)</b>							
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-
(a)	Business Registration	-	-	-	900.00	900.00	-	(900.00)
(b)	Article of Incorporation	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	-	-	57.93	57.93	-	(57.93)
(d)	Vehicle Registration	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-
	<b>Sector Specific</b>							
18	Surface Rental	-	-	-	-	-	9,500.00	9,500.00
31	Block Inspection Fees	-	-	-	-	-	-	-
32	Contract Administration Fee	-	1,000.00	(1,000.00)	-	1,000.00	1,000.00	-
33	Waybill Fee	-	-	-	-	-	-	-
34	Phyto Sanitary Fee	150.00	-	150.00	-	-	-	-
35	Area Fee	-	6,250.00	(6,250.00)	-	6,250.00	6,250.00	-
36	Stumpage Fee	-	-	-	-	-	-	-
37	Auction Fee	-	-	-	-	-	-	-
38	Forest Product Fee (processed materials)	-	-	-	-	-	-	-
39	Sawmill Permit Fees	-	-	-	-	-	-	-
40	Chainsaw Lumber Fees (Pit Sawers)	-	-	-	-	-	-	-
41	Bid Premium	-	9,550.00	(9,550.00)	-	9,550.00	-	(9,550.00)
42	Timber Export Licence Fees	-	-	-	-	-	-	-
94	Contribution Directly to University	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-
(b)	D cards fees / LTA fees	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-
(d)	Others*	21,638.42	-	21,638.42	-	-	-	-
	<b>TOTAL</b>	<b>21,788.42</b>	<b>16,800.00</b>	<b>4,988.42</b>	<b>957.93</b>	<b>17,757.93</b>	<b>16,750.00</b>	<b>(1,007.93)</b>

Bassa Logging & Timber								
		Original template lodged				Final Amounts		
		Company	Agency	Difference	Adjustment	Agency	Amount Paid	Over/(Under) Payment
		A	B	C=A-B	D	E=B+D	F	G=F-E
		USD	USD	USD	USD	USD	USD	USD
	<b>Common Taxes and Fees (not sector specific)</b>							
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-
(a)	Business Registration	-	-	-	900.00	900.00	-	(900.00)
(b)	Article of Incorporation	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	-	-	57.93	57.93	-	(57.93)
(d)	Vehicle Registration	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-
	<b>Sector Specific</b>							
18	Surface Rental	6,250.00	51,250.00	(45,000.00)	(250.00)	51,000.00	51,250.00	250.00
31	Block Inspection Fees	-	-	-	-	-	-	-
32	Contract Administration Fee	1,000.00	1,000.00	-	-	1,000.00	1,000.00	-
33	Waybill Fee	-	-	-	-	-	-	-
34	Phyto Sanitary Fee	-	-	-	-	-	-	-
35	Area Fee	-	12,500.00	(12,500.00)	(6,250.00)	6,250.00	6,250.00	-
36	Stumpage Fee	-	-	-	-	-	-	-
37	Auction Fee	-	-	-	-	-	-	-
38	Forest Product Fee (processed materials)	-	-	-	-	-	-	-
39	Sawmill Permit Fees	-	-	-	-	-	-	-
40	Chainsaw Lumber Fees (Pit Sawers)	-	-	-	-	-	-	-
41	Bid Premium	51,250.00	51,250.00	-	(51,250.00)	-	-	-
42	Timber Export Licence Fees	-	-	-	-	-	-	-
94	Contribution Directly to University	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>58,500.00</b>	<b>116,000.00</b>	<b>(57,500.00)</b>	<b>(56,792.07)</b>	<b>59,207.93</b>	<b>58,500.00</b>	<b>(707.93)</b>



DC Wilson Incorporated									
		Original templates lodged			Final Amounts			Over/(Under) Payment	
		Company	Agency	Difference	Adjustment	Agency	Amount Paid		
		A	B	C=A-B	D	E=B+D	F		G=F-E
		USD	USD	USD	USD	USD	USD		USD
	<b>Common Taxes and Fees (not sector specific)</b>								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	
11	Administrative fees	-	-	-	-	-	-	-	
(a)	Business Registration	-	-	-	900.00	900.00	165.52	(734.48)	
(b)	Article of Incorporation	-	-	-	-	-	-	-	
(c)	Operational / Professional License	-	-	-	57.93	57.93	-	(57.93)	
(d)	Vehicle Registration	-	-	-	-	-	-	-	
(e)	Resident Permits	-	-	-	-	-	-	-	
(f)	Fire Certificate	-	-	-	-	-	-	-	
	<b>Sector Specific</b>								
18	Surface Rental	-	-	-	-	-	-	-	
31	Block Inspection Fees	-	-	-	-	-	-	-	
32	Contract Administration Fee	-	-	-	-	-	-	-	
33	Waybill Fee	-	-	-	-	-	-	-	
34	Phyto Sanitary Fee	-	-	-	-	-	-	-	
35	Area Fee	-	-	-	-	-	-	-	
36	Stumpage Fee	-	-	-	-	-	-	-	
37	Auction Fee	-	-	-	-	-	-	-	
38	Forest Product Fee (processed materials)	-	-	-	-	-	-	-	
39	Sawmill Permit Fees	-	-	-	-	-	-	-	
40	Chainsaw Lumber Fees (Pit Sawers)	-	-	-	-	-	-	-	
41	Bid Premium	-	-	-	-	-	-	-	
42	Timber Export Licence Fees	-	-	-	-	-	-	-	
94	Contribution Directly to University	-	-	-	-	-	-	-	
95	Other Administrative Fees	-	-	-	-	-	-	-	
(a)	GIS Map(s)	-	-	-	-	-	-	-	
(b)	D cards fees / LTA fees	-	-	-	-	-	-	-	
(c)	Survey Fees	-	-	-	-	-	-	-	
(d)	Others*	-	-	-	-	-	-	-	
	<b>TOTAL</b>	-	-	-	957.93	957.93	165.52	(792.41)	

Ecotimber								
		Original templates lodged			Final Amounts			
		Company	Agency	Difference	Adjustment	Agency	Amount Paid	Over/(Under) Payment
		A	B	C=A-B	D	E=B+D	F	G=F-E
		USD	USD	USD	USD	USD		USD
<b>Common Taxes and Fees (not sector specific)</b>								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-
(a)	Business Registration	-	-	-	900.00	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	-	-	57.93	57.93	57.93	-
(d)	Vehicle Registration	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-
<b>Sector Specific</b>								
18	Surface Rental	-	-	-	-	-	-	-
31	Block Inspection Fees	-	-	-	-	-	-	-
32	Contract Administration Fee	-	-	-	-	-	-	-
33	Waybill Fee	-	-	-	-	-	-	-
34	Phyto Sanitary Fee	-	-	-	-	-	-	-
35	Area Fee	-	-	-	-	-	-	-
36	Stumpage Fee	-	-	-	-	-	-	-
37	Auction Fee	-	-	-	-	-	-	-
38	Forest Product Fee (processed materials)	-	-	-	-	-	-	-
39	Sawmill Permit Fees	-	-	-	-	-	-	-
40	Chainsaw Lumber Fees (Pit Sawers)	-	-	-	-	-	-	-
41	Bid Premium	-	-	-	-	-	-	-
42	Timber Export Licence Fees	-	-	-	-	-	-	-
94	Contribution Directly to University	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-
(b)	D cards fees / LTA fees	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-
	<b>TOTAL</b>	-	-	-	957.93	957.93	957.93	-

Ecowood Incorporated		Original template lodged				Final Amounts		
		Company	Agency	Difference	Adjustment	Agency	Amount Paid	Over/(Under) Payment
		A	B	C=A-B	D	E=B+D	F	G=F-E
		USD	USD	USD	USD	USD	USD	USD
	<b>Common Taxes and Fees (not sector specific)</b>							
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-
(a)	Business Registration	-	-	-	900.00	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	10.00	10.00	100.00	90.00
(c)	Operational / Professional License	-	-	-	57.93	57.93	57.93	-
(d)	Vehicle Registration	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-
	<b>Sector Specific</b>							
18	Surface Rental	-	-	-	-	-	-	-
31	Block Inspection Fees	-	-	-	-	-	-	-
32	Contract Administration Fee	-	1,000.00	(1,000.00)	-	1,000.00	-	(1,000.00)
33	Waybill Fee	-	-	-	-	-	-	-
34	Phyto Sanitary Fee	-	-	-	-	-	-	-
35	Area Fee	-	-	-	5,072.50	5,072.50	-	(5,072.50)
36	Stumpage Fee	-	-	-	-	-	-	-
37	Auction Fee	-	-	-	-	-	-	-
38	Forest Product Fee (processed materials)	-	-	-	-	-	-	-
39	Sawmill Permit Fees	-	-	-	-	-	-	-
40	Chainsaw Lumber Fees (Pit Sawers)	-	-	-	-	-	-	-
41	Bid Premium	-	-	-	-	-	-	-
42	Timber Export Licence Fees	-	-	-	-	-	-	-
94	Contribution Directly to University	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-
	<b>TOTAL</b>	-	1,000.00	(1,000.00)	6,040.43	7,040.43	1,057.93	(5,982.50)

E. J&J Enterprise								
		Original template lodged				Final Amounts		Over/(Under) Payment
		Company	Agency	Difference	Adjustment	Agency	Amount Paid	
		A	B	C=A-B	D	E=B+D	F	
		USD	USD	USD	USD	USD	USD	
	<b>Common Taxes and Fees (not sector specific)</b>							
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-
(a)	Business Registration	-	-	-	900.00	900.00	27.59	(872.41)
(b)	Article of Incorporation	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	-	-	57.93	57.93	57.93	-
(d)	Vehicle Registration	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-
	<b>Sector Specific</b>							
18	Surface Rental	-	-	-	-	-	-	-
31	Block Inspection Fees	-	-	-	-	-	-	-
32	Contract Administration Fee	-	1,000.00	(1,000.00)	-	1,000.00	1,000.00	-
33	Waybill Fee	-	-	-	-	-	-	-
34	Phyto Sanitary Fee	-	-	-	-	-	-	-
35	Area Fee	-	143,155.00	(143,155.00)	-	143,155.00	143,155.00	-
36	Stumpage Fee	-	-	-	-	-	-	-
37	Auction Fee	-	-	-	-	-	-	-
38	Forest Product Fee (processed materials)	-	-	-	-	-	-	-
39	Sawmill Permit Fees	-	-	-	-	-	-	-
40	Chainsaw Lumber Fees (Pit Sawers)	-	-	-	-	-	-	-
41	Bid Premium	-	289,745.72	(289,745.72)	-	289,745.72	1,000.00	(288,745.72)
42	Timber Export Licence Fees	-	-	-	-	-	-	-
94	Contribution Directly to University	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-
(b)	D cards fees / LTA fees	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-
	<b>TOTAL</b>	-	433,900.72	(433,900.72)	957.93	434,858.65	145,240.52	(289,618.13)

Euro Liberia Logging							
	Company	Original template lodged			Final Amounts		
		Agency	Difference	Adjustment	Agency	Amount Paid	Over/(Under) Payment
		A	B	C=A-B	D	E=B+D	F
	USD	USD	USD	USD	USD	USD	USD
<b>Common Taxes and Fees (not sector specific)</b>							
1	Signature Fees/Signing Bonus	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-
(a)	Business Registration	-	-	-	900.00	900.00	(900.00)
(b)	Article of Incorporation	-	-	-	-	-	-
(c)	Operational / Professional License	-	-	-	57.93	57.93	(57.93)
(d)	Vehicle Registration	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-
<b>Sector Specific</b>							
18	Surface Rental	-	-	-	-	-	-
31	Block Inspection Fees	-	-	-	-	-	-
32	Contract Administration Fee	-	1,000.00	(1,000.00)	-	1,000.00	-
33	Waybill Fee	-	-	-	-	-	-
34	Phyto Sanitary Fee	-	-	-	-	-	-
35	Area Fee	-	1,300,000.00	(1,300,000.00)	(665,825.00)	634,175.00	665,825.00
36	Stumpage Fee	-	-	-	-	-	-
37	Auction Fee	-	-	-	-	-	-
38	Forest Product Fee (processed materials)	-	-	-	-	-	-
39	Sawmill Permit Fees	-	-	-	-	-	-
40	Chainsaw Lumber Fees (Pit Sawers)	-	-	-	-	-	-
41	Bid Premium	-	2,600,117.50	(2,600,117.50)	-	2,600,117.50	(2,300,117.50)
42	Timber Export Licence Fees	-	-	-	-	-	-
94	Contribution Directly to University	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-
(b)	D cards fees / LTA fees	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-
	<b>TOTAL</b>	-	<b>3,901,117.50</b>	<b>(3,901,117.50)</b>	<b>(664,867.07)</b>	<b>3,236,250.43</b>	<b>(1,635,250.43)</b>

Geblo Logging Incorporated								
		Original template lodged			Adjustment	Final Amounts		
		Company	Agency	Difference		Agency	Amount Paid	Over/(Under) Payment
		A	B	C=A-B		E=B+D	F	G=F-E
		USD	USD	USD		USD	USD	USD
	<b>Common Taxes and Fees (not sector specific)</b>							
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	
11	Administrative fees	-	-	-	-	-	-	
(a)	Business Registration	-	55.17	(55.17)	844.83	900.00	55.17	(844.83)
(b)	Article of Incorporation	-	10.00	(10.00)	-	10.00	10.00	-
(c)	Operational / Professional License	-	57.93	(57.93)	-	57.93	57.93	-
(d)	Vehicle Registration	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-
	<b>Sector Specific</b>							
18	Surface Rental	-	-	-	-	-	-	-
31	Block Inspection Fees	-	-	-	-	-	-	-
32	Contract Administration Fee	-	1,000.00	(1,000.00)	-	1,000.00	-	(1,000.00)
33	Waybill Fee	-	-	-	-	-	-	-
34	Phyto Sanitary Fee	-	-	-	-	-	-	-
35	Area Fee	-	328,665.00	(328,665.00)	-	328,665.00	-	(328,665.00)
36	Stumpage Fee	-	-	-	-	-	-	-
37	Auction Fee	-	-	-	-	-	-	-
38	Forest Product Fee (processed materials)	-	-	-	-	-	-	-
39	Sawmill Permit Fees	-	-	-	-	-	-	-
40	Chainsaw Lumber Fees (Pit Sawers)	-	-	-	-	-	-	-
41	Bid Premium	-	1,413,259.50	(1,413,259.50)	-	1,413,259.50	-	(1,413,259.50)
42	Timber Export Licence Fees	-	-	-	-	-	-	-
94	Contribution Directly to University	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-
(b)	D cards fees / LTA fees	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-
	<b>TOTAL</b>	-	1,743,047.60	(1,743,047.60)	844.83	1,743,892.43	123.10	(1,743,769.33)

Global Logging Company		Original template lodged				Final Amounts		
		Company	Agency	Difference	Adjustment	Agency	Amount Paid	Over/(Under) Payment
		A	B	C=A-B	D	E=B+D	F	G=F-E
		USD	USD	USD	USD	USD	USD	USD
	<b>Common Taxes and Fees (not sector specific)</b>							
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-
(a)	Business Registration	-	-	-	900.00	900.00	900.00	-
(b)	Article of Incorporation	-	-	-	10.00	10.00	10.00	-
(c)	Operational / Professional License	-	-	-	57.93	57.93	57.93	-
(d)	Vehicle Registration	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-
	<b>Sector Specific</b>							
18	Surface Rental	-	-	-	-	-	-	-
31	Block Inspection Fees	-	-	-	-	-	-	-
32	Contract Administration Fee	-	1,000.00	(1,000.00)	4,000.00	5,000.00	-	(5,000.00)
33	Waybill Fee	-	-	-	-	-	-	-
34	Phyto Sanitary Fee	-	-	-	-	-	-	-
35	Area Fee	-	-	-	32,595.00	32,595.00	-	(32,595.00)
36	Stumpage Fee	-	-	-	-	-	-	-
37	Auction Fee	-	-	-	-	-	-	-
38	Forest Product Fee (processed materials)	-	-	-	-	-	-	-
39	Sawmill Permit Fees	-	-	-	-	-	-	-
40	Chainsaw Lumber Fees (Pit Sawers)	-	-	-	-	-	-	-
41	Bid Premium	-	-	-	-	-	-	-
42	Timber Export Licence Fees	-	-	-	-	-	-	-
94	Contribution Directly to University	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-
	<b>TOTAL</b>	-	1,000.00	(1,000.00)	37,562.93	38,562.93	967.93	(37,595.00)

International consultant Capital		Original template lodged			Final Amounts			
		Company	Agency	Difference	Adjustment	Agency	Amount Paid	Over/(Under) Payment
		A	B	C=A-B	D	E=B+D	F	G=F-E
		USD	USD	USD	USD	USD	USD	USD
	<b>Common Taxes and Fees (not sector specific)</b>							
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-
(a)	Business Registration	-	900.00	(900.00)	-	900.00	900.00	-
(b)	Article of Incorporation	-	10.00	(10.00)	-	10.00	10.00	-
(c)	Operational / Professional License	-	57.93	(57.93)	-	57.93	57.93	-
(d)	Vehicle Registration	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-
	<b>Sector Specific</b>							
18	Surface Rental	-	-	-	-	-	-	-
31	Block Inspection Fees	-	-	-	-	-	-	-
32	Contract Administration Fee	-	1,000.00	(1,000.00)	-	1,000.00	-	(1,000.00)
33	Waybill Fee	-	-	-	-	-	-	-
34	Phyto Sanitary Fee	-	-	-	-	-	-	-
35	Area Fee	-	667,275.00	(667,275.00)	-	667,275.00	-	(667,275.00)
36	Stumpage Fee	-	-	-	-	-	-	-
37	Auction Fee	-	-	-	-	-	-	-
38	Forest Product Fee (processed materials)	-	-	-	-	-	-	-
39	Sawmill Permit Fees	-	-	-	-	-	-	-
40	Chainsaw Lumber Fees (Pit Sawers)	-	-	-	-	-	-	-
41	Bid Premium	-	2,825,175.50	(2,825,175.50)	-	2,825,175.50	-	(2,825,175.50)
42	Timber Export Licence Fees	-	-	-	-	-	-	-
94	Contribution Directly to University	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-
	<b>TOTAL</b>	-	<b>3,494,418.43</b>	<b>(3,494,418.43)</b>	-	<b>3,494,418.43</b>	<b>967.93</b>	<b>(3,493,450.50)</b>



Liberia Tree & Trading Company		Original template lodged		Final Amounts		Amount Paid	Over/(Under) Payment
	Company	Agency	Difference	Adjustment	Agency		
	A	B	C=A-B	D	E=B+D	F	G=F-E
	USD	USD	USD	USD	USD	USD	USD
<b>Common Taxes and Fees (not sector specific)</b>							
1	Signature Fees/Signing Bonus	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-
(a)	Business Registration	-	-	-	900.00	900.00	55.17 (844.83)
(b)	Article of Incorporation	-	-	-	-	-	-
(c)	Operational / Professional License	-	-	-	57.93	57.93	57.93
(d)	Vehicle Registration	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-
<b>Sector Specific</b>							
18	Surface Rental	-	-	-	-	-	-
31	Block Inspection Fees	-	-	-	-	-	-
32	Contract Administration Fee	-	1,000.00	(1,000.00)	-	1,000.00	(1,000.00)
33	Waybill Fee	-	-	-	-	-	-
34	Phyto Sanitary Fee	-	-	-	-	-	-
35	Area Fee	650.00	148,435.00	(147,785.00)	-	148,435.00	(148,435.00)
36	Stumpage Fee	-	-	-	-	-	-
37	Auction Fee	-	-	-	-	-	-
38	Forest Product Fee (processed materials)	-	-	-	-	-	-
39	Sawmill Permit Fees	-	-	-	-	-	-
40	Chainsaw Lumber Fees (Pit Sawers)	-	-	-	-	-	-
41	Bid Premium	-	569,990.40	(569,990.40)	-	569,990.40	(569,990.40)
42	Timber Export Licence Fees	-	-	-	-	-	-
94	Contribution Directly to University	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-
(b)	D cards fees / LTA fees	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-
	<b>TOTAL</b>	<b>650.00</b>	<b>719,425.40</b>	<b>(718,775.40)</b>	<b>957.93</b>	<b>720,383.33</b>	<b>113.10 (720,270.23)</b>

Mandra Forestry Limited								
		Templates Lodged				Final Amount		Difference
		Company	Agency	Difference	Adjustment	Agency	Amount Paid	Over/(Under) Payment
		A	B	C=A-B	D	E=B+D	F	G=F-E
		USD	USD	USD	USD	USD	USD	USD
<b>Common Taxes and Fees (not sector specific)</b>								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-
(a)	Business Registration	-	900.00	(900.00)	-	900.00	900.00	-
(b)	Article of Incorporation	-	15.00	(15.00)	(5.00)	10.00	15.00	5.00
(c)	Operational / Professional License	-	57.93	(57.93)	-	57.93	57.93	-
(d)	Vehicle Registration	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-
<b>Sector Specific</b>								
18	Surface Rental	-	-	-	-	-	-	-
31	Block Inspection Fees	-	-	-	-	-	-	-
32	Contract Administration Fee	-	-	-	2,000.00	2,000.00	-	(2,000.00)
33	Waybill Fee	-	-	-	-	-	-	-
34	Phyto Sanitary Fee	-	-	-	-	-	-	-
35	Area Fee	-	-	-	256,835.00	256,835.00	-	(256,835.00)
36	Stumpage Fee	-	-	-	-	-	-	-
37	Auction Fee	-	-	-	-	-	-	-
38	Forest Product Fee (processed materials)	-	-	-	-	-	-	-
39	Sawmill Permit Fees	-	-	-	-	-	-	-
40	Chainsaw Lumber Fees (Pit Sawers)	-	-	-	-	-	-	-
41	Bid Premium	-	-	-	-	-	-	-
42	Timber Export Licence Fees	-	-	-	-	-	-	-
94	Contribution Directly to University	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-
(b)	D cards fees / LTA fees	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-
	<b>TOTAL</b>	-	972.93	(972.93)	258,830.00	259,802.93	972.93	(258,830.00)

Sun Yeun Corporation								
		Original template lodged				Final Amounts		
		Company	Agency	Difference	Adjustment	Agency	Amount Paid	Over/(Under) Payment
		A	B	C=A-B	D	E=B+D	F	G=F-E
		USD	USD	USD	USD	USD	USD	USD
	<b>Common Taxes and Fees (not sector specific)</b>							
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-
(a)	Business Registration	-	-	-	900.00	900.00	450.00	(450.00)
(b)	Article of Incorporation	-	-	-	-	-	-	-
(c)	Operational / Professional License	-	-	-	57.93	57.93	57.93	-
(d)	Vehicle Registration	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-
	<b>Sector Specific</b>							
18	Surface Rental	162,500.00	-	162,500.00	-	-	-	-
31	Block Inspection Fees	-	-	-	-	-	-	-
32	Contract Administration Fee	-	4,000.00	(4,000.00)	(2,000.00)	2,000.00	2,000.00	-
33	Waybill Fee	-	-	-	-	-	-	-
34	Phyto Sanitary Fee	-	-	-	-	-	-	-
35	Area Fee	-	25,000.00	(25,000.00)	(12,500.00)	12,500.00	12,500.00	-
36	Stumpage Fee	-	-	-	-	-	-	-
37	Auction Fee	-	-	-	-	-	-	-
38	Forest Product Fee (processed materials)	-	-	-	-	-	-	-
39	Sawmill Permit Fees	-	-	-	-	-	-	-
40	Chainsaw Lumber Fees (Pit Sawers)	-	-	-	-	-	-	-
41	Bid Premium	-	325,000.00	(325,000.00)	(162,500.00)	162,500.00	162,500.00	-
42	Timber Export Licence Fees	-	-	-	-	-	-	-
94	Contribution Directly to University	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-
	<b>TOTAL</b>	<b>162,500.00</b>	<b>354,000.00</b>	<b>(191,500.00)</b>	<b>(176,042.07)</b>	<b>177,957.93</b>	<b>177,507.93</b>	<b>(450.00)</b>

Tarpeh Timber Corporation								
		Original template lodged			Final Amounts			
	Company	Agency	Difference	Adjustment	Agency	Amount Paid	Over/(Under) Payment	
	A	B	C=A-B	D	E=B+D	F	G=F-E	
	USD	USD	USD	USD	USD	USD	USD	
	<b>Common Taxes and Fees (not sector specific)</b>							
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	
11	Administrative fees	-	-	-	-	-	-	
(a)	Business Registration	-	57.93	(57.93)	842.07	900.00	55.17	
(b)	Article of Incorporation	-	-	-	-	-	-	
(c)	Operational / Professional License	-	55.17	(55.17)	2.76	57.93	57.93	
(d)	Vehicle Registration	-	-	-	-	-	-	
(e)	Resident Permits	-	-	-	-	-	-	
(f)	Fire Certificate	-	-	-	-	-	-	
	<b>Sector Specific</b>							
18	Surface Rental	-	-	-	-	-	-	
31	Block Inspection Fees	-	-	-	-	-	-	
32	Contract Administration Fee	-	2,000.00	(2,000.00)	(1,000.00)	1,000.00	1,000.00	
33	Waybill Fee	-	-	-	-	-	-	
34	Phyto Sanitary Fee	-	-	-	-	-	-	
35	Area Fee	-	12,500.00	(12,500.00)	(6,250.00)	6,250.00	6,250.00	
36	Stumpage Fee	-	-	-	-	-	-	
37	Auction Fee	-	-	-	-	-	-	
38	Forest Product Fee (processed materials)	-	-	-	-	-	-	
39	Sawmill Permit Fees	-	-	-	-	-	-	
40	Chainsaw Lumber Fees (Pit Sawers)	-	-	-	-	-	-	
41	Bid Premium	25,000.00	50,000.00	(25,000.00)	(25,000.00)	25,000.00	25,000.00	
42	Timber Export Licence Fees	-	-	-	-	-	-	
94	Contribution Directly to University	-	-	-	-	-	-	
95	Other Administrative Fees	-	-	-	-	-	-	
(a)	GIS Map(s)	-	-	-	-	-	-	
(b)	D cards fees / LTA fees	-	-	-	-	-	-	
(c)	Survey Fees	-	-	-	-	-	-	
(d)	Others*	-	-	-	-	-	-	
	<b>TOTAL</b>	<b>25,000.00</b>	<b>64,613.10</b>	<b>(39,613.10)</b>	<b>(31,405.17)</b>	<b>33,207.93</b>	<b>32,363.10</b>	<b>(844.83)</b>

Thunderbird International									
		Original template lodged			Final Amounts			Over/(Under) Payment	
		Company	Agency	Difference	Adjustment	Agency	Amount Paid		
		A	B	C=A-B	D	E=B+D	F		G=F-E
		USD	USD	USD	USD	USD	USD		USD
	<b>Common Taxes and Fees (not sector specific)</b>								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-	
11	Administrative fees	-	-	-	-	-	-	-	
(a)	Business Registration	-	-	-	900.00	900.00	-	(900.00)	
(b)	Article of Incorporation	-	-	-	-	-	-	-	
(c)	Operational / Professional License	-	-	-	57.93	57.93	-	(57.93)	
(d)	Vehicle Registration	-	-	-	-	-	-	-	
(e)	Resident Permits	-	-	-	-	-	-	-	
(f)	Fire Certificate	-	-	-	-	-	-	-	
	<b>Sector Specific</b>								
18	Surface Rental	-	-	-	-	-	-	-	
31	Block Inspection Fees	-	-	-	-	-	-	-	
32	Contract Administration Fee	-	1,000.00	(1,000.00)	-	1,000.00	1,000.00	-	
33	Waybill Fee	-	-	-	-	-	-	-	
34	Phyto Sanitary Fee	-	-	-	-	-	-	-	
35	Area Fee	-	6,250.00	(6,250.00)	-	6,250.00	6,250.00	-	
36	Stumpage Fee	-	-	-	-	-	-	-	
37	Auction Fee	-	-	-	-	-	-	-	
38	Forest Product Fee (processed materials)	-	-	-	-	-	-	-	
39	Sawmill Permit Fees	-	-	-	-	-	-	-	
40	Chainsaw Lumber Fees (Pit Sawers)	-	-	-	-	-	-	-	
41	Bid Premium	-	10,000.00	(10,000.00)	-	10,000.00	10,000.00	-	
42	Timber Export Licence Fees	-	-	-	-	-	-	-	
94	Contribution Directly to University	-	-	-	-	-	-	-	
95	Other Administrative Fees	-	-	-	-	-	-	-	
(a)	GIS Map(s)	-	-	-	-	-	-	-	
(b)	D cards fees / LTA fees	-	-	-	-	-	-	-	
(c)	Survey Fees	-	-	-	-	-	-	-	
(d)	Others*	-	-	-	-	-	-	-	
	<b>TOTAL</b>	-	<b>17,250.00</b>	<b>(17,250.00)</b>	<b>957.93</b>	<b>18,207.93</b>	<b>17,250.00</b>	<b>(957.93)</b>	

Universal Forestry								
		Original template lodged				Final Amounts		Over/(Under) Payment
		Company	Agency	Difference	Adjustment	Agency	Amount Paid	
		A	B	C=A-B	D	E=B+D	F	G=F-E
		USD	USD	USD	USD	USD	USD	USD
<b>Common Taxes and Fees (not sector specific)</b>								
1	Signature Fees/Signing Bonus	-	-	-	-	-	-	-
11	Administrative fees	-	-	-	-	-	-	-
(a)	Business Registration	-	-	-	900.00	900.00	-	(900.00)
(b)	Article of Incorporation	-	-	-	10.00	10.00	10.00	-
(c)	Operational / Professional License	-	-	-	57.93	57.93	-	(57.93)
(d)	Vehicle Registration	-	-	-	-	-	-	-
(e)	Resident Permits	-	-	-	-	-	-	-
(f)	Fire Certificate	-	-	-	-	-	-	-
<b>Sector Specific</b>								
18	Surface Rental	-	-	-	-	-	-	-
31	Block Inspection Fees	-	-	-	-	-	-	-
32	Contract Administration Fee	-	-	-	1,000.00	1,000.00	1,000.00	-
33	Waybill Fee	-	-	-	-	-	-	-
34	Phyto Sanitary Fee	-	-	-	-	-	-	-
35	Area Fee	-	-	-	28,538.75	28,538.75	-	(28,538.75)
36	Stumpage Fee	-	-	-	-	-	-	-
37	Auction Fee	-	-	-	-	-	-	-
38	Forest Product Fee (processed materials)	-	-	-	-	-	-	-
39	Sawmill Permit Fees	-	-	-	-	-	-	-
40	Chainsaw Lumber Fees (Pit Sawers)	-	-	-	-	-	-	-
41	Bid Premium	-	-	-	-	-	-	-
42	Timber Export Licence Fees	-	-	-	-	-	-	-
94	Contribution Directly to University	-	-	-	-	-	-	-
95	Other Administrative Fees	-	-	-	-	-	-	-
(a)	GIS Map(s)	-	-	-	-	-	-	-
(b)	ID cards fees / LTA fees	-	-	-	-	-	-	-
(c)	Survey Fees	-	-	-	-	-	-	-
(d)	Others*	-	-	-	-	-	-	-
<b>TOTAL</b>		-	-	-	<b>30,506.68</b>	<b>30,506.68</b>	<b>1,010.00</b>	<b>(29,496.68)</b>



## APPENDIX 4: INDIVIDUAL COMPANIES' TEMPLATES (OIL SECTOR)

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African Petroleum/European Hydrocarbon							
	Original template lodged				Final Amounts		Over/(Under) Payment G=F-E
	Company	Agency	Difference	Adjustment	Agency	Amount Paid	
	A	B	C=A-B	D	E=B+D	F	
	USD	USD	USD	USD	USD	USD	USD
	<b>Common Taxes and Fees (not sector specific)</b>						
1	Signature Fees/Signing Bonus						
2	Contribution via GOL to University Depts (UL etc.)						
3	Annual Social Contribution (County & Community)						
8	ECOWAS Trade Levy (ETL)						
9	Pre-Shipment / Destination Inspection (GOL's share)						
10	Customs User Fees						
11	Administrative fees						
(a)	500.00		500.00	900.00	900.00	900.00	-
(b)			-	-	-	-	-
(c)			-	57.93	57.93	-	(57.93)
(d)			-		-	-	-
(e)			-		-	-	-
13	GOL Fines						
14	Personal Income Withholding						
15	Non-Resident Withholding						
16	Board Fees Withholding						
17	Withholding on Payments to Third Parties for						
(d)	Professional services						
(e)	Contract Services						
(f)	Withholding Tax Other						
	<b>Sector Specific</b>						
18	Surface Rental						
75	Temporary Air Service Permit						
76	Land Permit Fees						
77	Oil License Fees						
78	519,215.00		519,215.00	450,000.00	450,000.00	519,215.00	69,215.00
79	346,143.00		346,143.00	350,000.00	350,000.00	346,143.00	(3,857.00)
80	432,679.00		432,679.00	125,000.00	125,000.00	432,679.00	307,679.00
81	NOCAL / GOL Production shares under PSA						
82	Attendance fees						
83	Rural Energy fund						
95	Other Administrative Fees						
(d)	Others*						
	TOTAL		1,298,537.00	1,000,957.93	1,000,957.93	1,298,937.00	297,979.07



Anadarko Liberia								
		Original template lodged			Final Amounts			
		Company	Agency	Difference	Adjustment	Agency	Amount Paid	Over/(Under) Payment
		A	B	C=A-B	D	E=B+D	F	G=F-E
		USD	USD	USD	USD	USD	USD	USD
<b>Common Taxes and Fees (not sector specific)</b>								
1	Signature Fees/Signing Bonus			-		-	-	-
2	Contribution via GOL to University Depts (UL etc.)	225,000.00	225,000.00	-		225,000.00	225,000.00	-
3	Annual Social Contribution (County & Community)			-		-	-	-
8	ECOWAS Trade Levy (ETL)			-		-	-	-
9	Pre-Shipment / Destination Inspection (GOL's share)			-		-	-	-
10	Customs User Fees			-		-	-	-
11	<b>Administrative fees</b>			-		-	-	-
(a)	Business Registration	957.93	900.00	57.93		900.00	900.00	-
(b)	Article of Incorporation			-	-	-	-	-
(c)	Operational / Professional License			-	57.93	57.93	57.93	-
(d)	Vehicle Registration			-		-	-	-
(e)	Resident Permits			-		-	-	-
13	GOL Fines			-		-	-	-
14	Personal Income Withholding			-		-	-	-
15	Non-Resident Withholding			-		-	-	-
16	Board Fees Withholding			-		-	-	-
17	Withholding on Payments to Third Parties for			-		-	-	-
(d)	Professional services			-		-	-	-
(e)	Contract Services			-		-	-	-
(f)	Withholding Tax Other			-		-	-	-
<b>Sector Specific</b>								
18	Surface Rental			-		-	-	-
75	Temporary Air Service Permit			-		-	-	-
76	Land Permit Fees			-		-	-	-
77	Oil License Fees			-		-	-	-
78	Social Welfare Contribution	450,000.00	450,000.00	-		450,000.00	450,000.00	-
79	Annual Training	300,000.00	300,000.00	-		300,000.00	300,000.00	-
80	Hydrocarbon Development Fund	375,000.00	375,000.00	-		375,000.00	375,000.00	-
81	NOCAL / GOL Production shares under PSA			-		-	-	-
82	Attendance fees			-		-	-	-
83	Rural Energy fund			-		-	-	-
95	Other Administrative Fees			-		-	-	-
(d)	Others*			-		-	-	-
TOTAL		1,350,957.93	1,350,900.00	57.93	57.93	1,350,957.93	1,350,957.93	-



Anadarko Liberia BLK 10									
		Original template lodged					Final Amounts		
		Company	Agency	Difference	Adjustment	Agency	Amount Paid	Over/(Under) Payment	
		A	B	C=A-B	D	E=B+D	F	G=F-E	
		USD	USD	USD	USD	USD	USD	USD	
<b>Common Taxes and Fees (not sector specific)</b>									
1	Signature Fees/Signing Bonus			-		-	-	-	
2	Contribution via GOL to University Depts (UL etc.)	150,000.00	150,000.00	-		150,000.00	150,000.00	-	
3	Annual Social Contribution (County & Community)			-		-	-	-	
8	ECOWAS Trade Levy (ETL)			-		-	-	-	
9	Pre-Shipment / Destination Inspection (GOL's share)			-		-	-	-	
10	Customs User Fees			-		-	-	-	
11	Administrative fees			-		-	-	-	
(a)	Business Registration	957.93	900.00	57.93		900.00	900.00	-	
(b)	Article of Incorporation			-	-	-	-	-	
(c)	Operational / Professional License			-	57.93	57.93	57.93	-	
(d)	Vehicle Registration			-		-	-	-	
(e)	Resident Permits			-		-	-	-	
13	GOL Fines			-		-	-	-	
14	Personal Income Witholding			-		-	-	-	
15	Non-Resident Witholding			-		-	-	-	
16	Board Fees Witholding			-		-	-	-	
17	Witholding on Payments to Third Parties for			-		-	-	-	
(d)	Professional services			-		-	-	-	
(e)	Contract Services			-		-	-	-	
(f)	Witholding Tax Other			-		-	-	-	
<b>Sector Specific</b>									
18	Surface Rental			-		-	-	-	
75	Temporary Air Service Permit			-		-	-	-	
76	Land Permit Fees			-		-	-	-	
77	Oil License Fees			-		-	-	-	
78	Social Welfare Contribution	250,000.00	250,000.00	-		250,000.00	250,000.00	-	
79	Annual Training	250,000.00	250,000.00	-		250,000.00	250,000.00	-	
80	Hydrocarbon Development Fund	250,000.00	250,000.00	-		250,000.00	250,000.00	-	
81	NOCAL / GOL Production shares under PSA			-		-	-	-	
82	Attendance fees			-		-	-	-	
83	Rural Energy fund	200,000.00	200,000.00	-		200,000.00	200,000.00	-	
95	Other Administrative Fees			-		-	-	-	
(d)	Others*			-		-	-	-	
	<b>TOTAL</b>	<b>1,100,957.93</b>	<b>1,100,900.00</b>	<b>57.93</b>	<b>57.93</b>	<b>1,100,957.93</b>	<b>1,100,957.93</b>	<b>-</b>	

Chevron Liberia								
		Original template lodged				Final Amounts		
		Company	Agency	Difference	Adjustment	Agency	Amount Paid	Over/(Under) Payment
		A	B	C=A-B	D	E=B+D	F	G=F-E
		USD	USD	USD	USD	USD	USD	USD
<b>Common Taxes and Fees (not sector specific)</b>								
1	Signature Fees/Signing Bonus			-		-	-	-
2	Contribution via GOL to University Depts (UL etc.)			-		-	-	-
3	Annual Social Contribution (County & Community)			-		-	-	-
8	ECOWAS Trade Levy (ETL)			-		-	-	-
9	Pre-Shipment / Destination Inspection (GOL's share)			-		-	-	-
10	Customs User Fees			-		-	-	-
11	Administrative fees			-		-	-	-
(a)	Business Registration	900.00		900.00	900.00	900.00	900.00	-
(b)	Article of Incorporation			-	-	-	-	-
(c)	Operational / Professional License			-	57.93	57.93	-	(57.93)
(d)	Vehicle Registration			-		-	-	-
(e)	Resident Permits			-		-	-	-
13	GOL Fines			-		-	-	-
14	Personal Income Withholding			-		-	-	-
15	Non-Resident Withholding			-		-	-	-
16	Board Fees Withholding			-		-	-	-
17	Withholding on Payments to Third Parties for			-		-	-	-
(d)	Professional services			-		-	-	-
(e)	Contract Services			-		-	-	-
(f)	Withholding Tax Other			-		-	-	-
<b>Sector Specific</b>								
18	Surface Rental			-		-	-	-
75	Temporary Air Service Permit			-		-	-	-
76	Land Permit Fees			-		-	-	-
77	Oil License Fees			-		-	-	-
78	Social Welfare Contribution			-		-	-	-
79	Annual Training			-		-	-	-
80	Hydrocarbon Development Fund			-		-	-	-
81	NOCAL / GOL Production shares under PSA			-		-	-	-
82	Attendance fees			-		-	-	-
83	Rural Energy fund			-		-	-	-
95	Other Administrative Fees			-		-	-	-
(d)	Others*			-		-	-	-
<b>TOTAL</b>		<b>900.00</b>	<b>-</b>	<b>900.00</b>	<b>957.93</b>	<b>957.93</b>	<b>900.00</b>	<b>(57.93)</b>





Chevron B								
		Original template lodged				Final Amounts		
		Company	Agency	Difference	Adjustment	Agency	Amount Paid	Over/(Under) Payment
		A	B	C=A-B	D	E=B+D	F	G=F-E
		USD	USD	USD	USD	USD	USD	USD
<b>Common Taxes and Fees (not sector specific)</b>								
1	Signature Fees/Signing Bonus			-		-	-	-
2	Contribution via GOL to University Depts (UL etc.)			-		-	-	-
3	Annual Social Contribution (County & Community)			-		-	-	-
8	ECOWAS Trade Levy (ETL)			-		-	-	-
9	Pre-Shipment / Destination Inspection (GOL's share)			-		-	-	-
10	Customs User Fees			-		-	-	-
11	Administrative fees			-		-	-	-
(a)	Business Registration	900.00		900.00	900.00	900.00	900.00	-
(b)	Article of Incorporation			-	-	-	-	-
(c)	Operational / Professional License			-	57.93	57.93	-	(57.93)
(d)	Vehicle Registration			-		-	-	-
(e)	Resident Permits			-		-	-	-
13	GOL Fines			-		-	-	-
14	Personal Income Witholding			-		-	-	-
15	Non-Resident Witholding			-		-	-	-
16	Board Fees Witholding			-		-	-	-
17	Witholding on Payments to Third Parties for			-		-	-	-
(d)	Professional services			-		-	-	-
(e)	Contract Services			-		-	-	-
(f)	Witholding Tax Other			-		-	-	-
<b>Sector Specific</b>								
18	Surface Rental			-		-	-	-
75	Temporary Air Service Permit			-		-	-	-
76	Land Permit Fees			-		-	-	-
77	Oil License Fees			-		-	-	-
78	Social Welfare Contribution			-		-	-	-
79	Annual Training			-		-	-	-
80	Hydrocarbon Development Fund			-		-	-	-
81	NOCAL / GOL Production shares under PSA			-		-	-	-
82	Attendance fees			-		-	-	-
83	Rural Energy fund			-		-	-	-
95	Other Administrative Fees			-		-	-	-
(d)	Others*			-		-	-	-
<b>TOTAL</b>		<b>900.00</b>	<b>-</b>	<b>900.00</b>	<b>957.93</b>	<b>957.93</b>	<b>900.00</b>	<b>(57.93)</b>



Chevron C								
		Original template lodged				Final Amounts		
		Company	Agency	Difference	Adjustment	Agency	Amount Paid	Over/(Under) Payment
		A	B	C=A-B	D	E=B+D	F	G=F-E
		USD	USD	USD	USD	USD	USD	USD
<b>Common Taxes and Fees (not sector specific)</b>								
1	Signature Fees/Signing Bonus			-		-	-	-
2	Contribution via GOL to University Depts (UL etc.)			-		-	-	-
3	Annual Social Contribution (County & Community)			-		-	-	-
8	ECOWAS Trade Levy (ETL)			-		-	-	-
9	Pre-Shipment / Destination Inspection (GOL's share)			-		-	-	-
10	Customs User Fees			-		-	-	-
11	Administrative fees			-		-	-	-
(a)	Business Registration	900.00		900.00	900.00	900.00	900.00	-
(b)	Article of Incorporation			-	-	-	-	-
(c)	Operational / Professional License			-	57.93	57.93	-	(57.93)
(d)	Vehicle Registration			-		-	-	-
(e)	Resident Permits			-		-	-	-
13	GOL Fines			-		-	-	-
14	Personal Income Witholding			-		-	-	-
15	Non-Resident Witholding			-		-	-	-
16	Board Fees Witholding			-		-	-	-
17	Witholding on Payments to Third Parties for			-		-	-	-
(d)	Professional services			-		-	-	-
(e)	Contract Services			-		-	-	-
(f)	Witholding Tax Other			-		-	-	-
<b>Sector Specific</b>								
18	Surface Rental			-		-	-	-
75	Temporary Air Service Permit			-		-	-	-
76	Land Permit Fees			-		-	-	-
77	Oil License Fees			-		-	-	-
78	Social Welfare Contribution			-		-	-	-
79	Annual Training			-		-	-	-
80	Hydrocarbon Development Fund			-		-	-	-
81	NOCAL / GOL Production shares under PSA			-		-	-	-
82	Attendance fees			-		-	-	-
83	Rural Energy fund			-		-	-	-
95	Other Administrative Fees			-		-	-	-
(d)	Others*			-		-	-	-
<b>TOTAL</b>		<b>900.00</b>	<b>-</b>	<b>900.00</b>	<b>957.93</b>	<b>957.93</b>	<b>900.00</b>	<b>(57.93)</b>



Chevron D								
		Original template lodged				Final Amounts		
		Company	Agency	Difference	Adjustment	Agency	Amount Paid	Over/(Under) Payment
		A	B	C=A-B	D	E=B+D	F	G=F-E
		USD	USD	USD	USD	USD	USD	USD
<b>Common Taxes and Fees (not sector specific)</b>								
1	Signature Fees/Signing Bonus			-		-	-	-
2	Contribution via GOL to University Depts (UL etc.)			-		-	-	-
3	Annual Social Contribution (County & Community)			-		-	-	-
8	ECOWAS Trade Levy (ETL)			-		-	-	-
9	Pre-Shipment / Destination Inspection (GOL's share)			-		-	-	-
10	Customs User Fees			-		-	-	-
11	Administrative fees			-		-	-	-
(a)	Business Registration	900.00		900.00	900.00	900.00	900.00	-
(b)	Article of Incorporation			-	-	-	-	-
(c)	Operational / Professional License			-	57.93	57.93	-	(57.93)
(d)	Vehicle Registration			-		-	-	-
(e)	Resident Permits			-		-	-	-
13	GOL Fines			-		-	-	-
14	Personal Income Withholding			-		-	-	-
15	Non-Resident Withholding			-		-	-	-
16	Board Fees Withholding			-		-	-	-
17	Withholding on Payments to Third Parties for			-		-	-	-
(d)	Professional services			-		-	-	-
(e)	Contract Services			-		-	-	-
(f)	Withholding Tax Other			-		-	-	-
<b>Sector Specific</b>								
18	Surface Rental			-		-	-	-
75	Temporary Air Service Permit			-		-	-	-
76	Land Permit Fees			-		-	-	-
77	Oil License Fees			-		-	-	-
78	Social Welfare Contribution			-		-	-	-
79	Annual Training			-		-	-	-
80	Hydrocarbon Development Fund			-		-	-	-
81	NOCAL / GOL Production shares under PSA			-		-	-	-
82	Attendance fees			-		-	-	-
83	Rural Energy fund			-		-	-	-
95	Other Administrative Fees			-		-	-	-
(d)	Others*			-		-	-	-
<b>TOTAL</b>		<b>900.00</b>	<b>-</b>	<b>900.00</b>	<b>957.93</b>	<b>957.93</b>	<b>900.00</b>	<b>(57.93)</b>



Oranto Petroleum								
		Original template lodged				Final Amounts		Over/(Under) Payment
		Company	Agency	Difference	Adjustment	Agency	Amount Paid	
		A	B	C=A-B	D	E=B+D	F	
		USD	USD	USD	USD	USD	USD	USD
	<b>Common Taxes and Fees (not sector specific)</b>							
1	Signature Fees/Signing Bonus			-		-	-	-
2	Contribution via GOL to University Depts (UL etc.)			-	250,000.00	250,000.00	-	(250,000.00)
3	Annual Social Contribution (County & Community)			-		-	-	-
8	ECOWAS Trade Levy (ETL)			-		-	-	-
9	Pre-Shipment / Destination Inspection (GOL's share)			-		-	-	-
10	Customs User Fees			-		-	-	-
11	Administrative fees			-		-	-	-
(a)	Business Registration			-		-	-	-
(b)	Article of Incorporation			-	-	-	510.00	510.00
(c)	Operational / Professional License			-	57.93	57.93	115.86	57.93
(d)	Vehicle Registration			-		-	-	-
(e)	Resident Permits			-		-	-	-
13	GOL Fines			-		-	-	-
14	Personal Income Withholding			-		-	-	-
15	Non-Resident Withholding			-		-	-	-
16	Board Fees Withholding			-		-	-	-
17	Withholding on Payments to Third Parties for			-		-	-	-
(d)	Professional services			-		-	-	-
(e)	Contract Services			-		-	-	-
(f)	Withholding Tax Other			-		-	-	-
	<b>Sector Specific</b>							
18	Surface Rental			-		-	-	-
75	Temporary Air Service Permit			-		-	-	-
76	Land Permit Fees			-		-	-	-
77	Oil License Fees			-		-	-	-
78	Social Welfare Contribution			-	450,000.00	450,000.00	-	(450,000.00)
79	Annual Training			-	325,000.00	325,000.00	-	(325,000.00)
80	Hydrocarbon Development Fund			-		-	-	-
81	NOCAL / GOL Production shares under PSA			-		-	-	-
82	Attendance fees			-		-	-	-
83	Rural Energy fund			-		-	-	-
95	Other Administrative Fees			-		-	-	-
(d)	Others*			-		-	-	-
	<b>TOTAL</b>			-				
				-	1,025,057.93	1,025,057.93	625.86	(1,024,432.07)

NOCAL								
		Original template lodged				Final Amounts		
		Company	Agency	Difference	Adjustment	Agency	Amount Paid	Over/(Under) Payment
		A	B	C=A-B	D	E=B+D	F	G=F-E
		USD	USD	USD	USD	USD	USD	USD
<b>Common Taxes and Fees (not sector specific)</b>								
1	Signature Fees/Signing Bonus			-		-	-	-
2	Contribution via GOL to University Depts (UL etc.)			-		-	620,000.00	620,000.00
3	Annual Social Contribution (County & Community)			-		-	-	-
8	ECOWAS Trade Levy (ETL)			-		-	234.93	234.93
9	Pre-Shipment / Destination Inspection (GOL's share)			-		-	-	-
10	Customs User Fees			-		-	704.78	704.78
11	<b>Administrative fees</b>			-		-	6.90	6.90
(a)	Business Registration			-		-	-	-
(b)	Article of Incorporation			-		-	-	-
(c)	Operational / Professional License			-	57.93	57.93	-	- 57.93
(d)	Vehicle Registration			-		-	3,630.00	3,630.00
(e)	Resident Permits			-		-	225.00	225.00
13	GOL Fines			-		-	-	-
14	Personal Income Withholding			-		-	251,422.48	251,422.48
15	Non-Resident Withholding			-		-	-	-
16	Board Fees Withholding			-		-	-	-
17	Withholding on Payments to Third Parties for			-		-	-	-
(d)	Professional services			-		-	2,900.00	2,900.00
(e)	Contract Services			-		-	-	-
(f)	Withholding Tax Other			-		-	-	-
<b>Sector Specific</b>								
18	Surface Rental			-		-	-	-
75	Temporary Air Service Permit			-		-	-	-
76	Land Permit Fees			-		-	-	-
77	Oil License Fees			-		-	-	-
78	Social Welfare Contribution			-		-	-	-
79	Annual Training			-		-	-	-
80	Hydrocarbon Development Fund			-		-	-	-
81	NOCAL / GOL Production shares under PSA			-		-	-	-
82	Attendance fees			-		-	-	-
83	Rural Energy fund			-		-	-	-
95	Other Administrative Fees			-		-	-	-
(d)	Others*			-		-	2.76	2.76
TOTAL		-	-	-	57.93	57.93	879,126.85	879,068.91





Peppercoast/Broadway									
		Original template lodged				Final Amounts			
		Company	Agency	Difference	Adjustment	Agency	Amount Paid	Over/(Under) Payment	
		A	B	C=A-B	D	E=B+D	F	G=F-E	
		USD	USD	USD	USD	USD	USD	USD	
<b>Common Taxes and Fees (not sector specific)</b>									
1	Signature Fees/Signing Bonus			-		-	-	-	-
2	Contribution via GOL to University Depts (UL etc.)		75,000.00	(75,000.00)		75,000.00	75,000.00	-	-
3	Annual Social Contribution (County & Community)			-		-	-	-	-
8	ECOWAS Trade Levy (ETL)			-		-	-	-	-
9	Pre-Shipment / Destination Inspection (GOL's share)			-		-	-	-	-
10	Customs User Fees			-		-	-	-	-
11	Administrative fees			-		-	-	-	-
(a)	Business Registration		900.00	(900.00)		900.00	900.00	-	-
(b)	Article of Incorporation			-	-	-	-	-	-
(c)	Operational / Professional License			-	57.93	57.93	-	(57.93)	-
(d)	Vehicle Registration			-		-	-	-	-
(e)	Resident Permits			-		-	-	-	-
13	GOL Fines			-		-	-	-	-
14	Personal Income Withholding			-		-	-	-	-
15	Non-Resident Withholding			-		-	-	-	-
16	Board Fees Withholding			-		-	-	-	-
17	Withholding on Payments to Third Parties for			-		-	-	-	-
(d)	Professional services			-		-	-	-	-
(e)	Contract Services			-		-	-	-	-
(f)	Withholding Tax Other			-		-	-	-	-
<b>Sector Specific</b>									
18	Surface Rental			-		-	-	-	-
75	Temporary Air Service Permit			-		-	-	-	-
76	Land Permit Fees			-		-	-	-	-
77	Oil License Fees			-		-	-	-	-
78	Social Welfare Contribution		150,000.00	(150,000.00)		150,000.00	150,000.00	-	-
79	Annual Training	100,000.00	100,000.00	-	25,000.00	125,000.00	100,000.00	(25,000.00)	-
80	Hydrocarbon Development Fund			-		-	-	-	-
81	NOCAL / GOL Production shares under PSA			-		-	-	-	-
82	Attendance fees			-		-	-	-	-
83	Rural Energy fund			-		-	-	-	-
95	Other Administrative Fees			-		-	-	-	-
(d)	Others*			-		-	-	-	-
<b>TOTAL</b>		<b>100,000.00</b>	<b>325,900.00</b>	<b>(225,900.00)</b>	<b>25,057.93</b>	<b>350,957.93</b>	<b>325,900.00</b>	<b>(25,057.93)</b>	

