

Reporting Guidelines for LEITI 13th and 14th Reports

1. Timeline

All reporting templates should be submitted both in soft and hard copies.

Soft copies of the reporting templates should be codified in Excel or PDF and submitted electronically to the Independent Administrator (IA) no later than Wednesday, 10 June 2022.

All hard copies must be duly signed in blue or black ink, sealed, and delivered to the LEITI Secretariat no later than Friday, 10 June 2022.

Do not submit any supporting documents including invoices, receipts, etc. with your reporting templates. The Independent Administrator will request them as needed.

2. Submission

Kindly submit all soft copies of completed of all reporting templates to all the email addresses below:

SRG Consulting	SRGconsulting16@gmail.com
Samuel Bekoe	sabek2g@gmail.com
Arthur Fumba	afumbah@bakertillyliberia.com
Francis Zayzay	fzayzay@bakertillyliberia.com
Quincy Smith	qsmith@bakertillyliberia.com

Signed hard copies of the Reporting templates with original signatures must only be deposited in a sealed envelope at:

Liberia Extractive Industries Transparency Initiative Secretariat - LEITI

Old Bureau of the Budget Building

Capitol Hill

Monrovia, Liberia

3. Reporting Templates and supporting schedules

The Reporting templates include (12) sheets. Contextual information is required from extractive companies according to the EITI Standard 2019. The table below shows a summary of the reporting templates to be filled in by each extractive company:

Sheet N°	Reporting templates	Company Obligation
1	Identification Sheet	Yes
2	Mandatory Social Expenditures	No
3	Voluntary Social Expenditures	Yes
4	Environmental expenditure	Yes
5	Production Data	Yes
6	Exports Data	Yes
7	Legal Ownership Declaration Form	Yes
8	Beneficial Ownership (BO) Declaration Form	Yes
9	Politically exposed person (PEP) Declaration Form	Yes
10	Infrastructure provisions and Barter arrangements	No

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Extractive companies selected for the data reporting

In the case of group of companies or affiliates, the templates are requested to be prepared by each registered extractive company (i.e. for each separate TIN).

3.2. Supporting schedules

Identification sheet

This sheet includes key information and should be filled in by each extractive company.

Social (Mandatory and Voluntary) expenditures, Environmental expenditure, Production Data, and Exports Data

All figures reported on the Social Expenditure, Environmental Expenditure, Production Data, and Exports Data must be detailed in the relevant supporting schedule. If more convenient, the supporting schedules can be prepared in another format or be in the form of computer printouts or typed lists. They must however contain the same identifying information (TIN, Taxpayer).

Legal Ownership Declaration Form (including State (GoL) participation), Beneficial Ownership (BO) Declaration Form, and Politically exposed person (PEP) Declaration Form

All figures are reported on the Legal Ownership Declaration Form (including State (GoL) participation).

Beneficial Ownership (BO) Declaration Form and Politically exposed person (PEP) Declaration Form must be signed off by an authorized Senior Manager of the reporting entity

4. Currency

The reporting template contains columns to indicate the currency of the transactions (i.e. US\$ or LRD). It is highly recommended to not convert into the other currency as this creates the risk of different conversion rates being applied to the same transaction and makes reconciliation difficult.

5. Basis of reporting

- All figures included in the templates and supporting schedules must be calculated on a strict cash basis.
- Only include data on expenditure made by a company but also include expenditure made on its behalf by other entities or third parties.

6. Attestations

Government Agencies

Templates are valid or met quality assurance if:

Signed off by an Authorized Senior Manager (i.e. Unit Head, Managing/Deputy Managing Director, Deputy Managing Director, etc), Minister (Assistant, Deputy, Proper, etc.), **AND**

Templates must be certified by the GAC in keeping with conditions set forth in an Agreed-Upon Procedures between LEITI and the GAC.

State-Owned Enterprise (SOE)

Templates are valid or met quality assurance if:

Signed off by an Authorized Senior Manager (i.e. Chief Accountant, Vice President, President, Comptroller, Chief Operating Officer, etc.), **AND**

Templates must be certified by the GAC in keeping with conditions set forth in an Agreed-Upon Procedures between LEITI and the GAC.

Extractive Companies

Templates are valid or met quality assurance if:

Signed off by an Authorized Senior Manager (i.e. Chief Accountant, Vice President, President, Comptroller, Chief Operating Officer, etc.), **OR** the entity's External Auditor

Audited financial statements **MAY** be accepted as part of the data submission process.

7. Queries and Guidance regarding completion of templates

Should any queries arise whilst completing the Templates clarification can be sought from the Independent Administrator by emailing details of the query to:

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