



SUBNATIONAL PRIMER: REGION 3, 5, AND NCR

TRANSPARENCY AND ACCOUNTABILITY IN THE EXTRACTIVE INDUSTRY



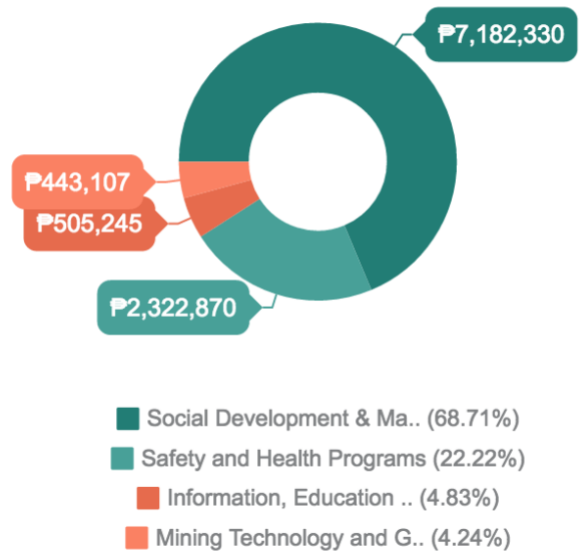
PARTICIPATING COMPANIES

Mining:

1. Benguet Nickel Mines (2012 and 2013)
2. Eramen Minerals (2012 and 2013)
3. Filminera Resources (2012 and 2013)
4. Johson Gold
5. LNL Archipelago
6. Rapu Rapu Mining

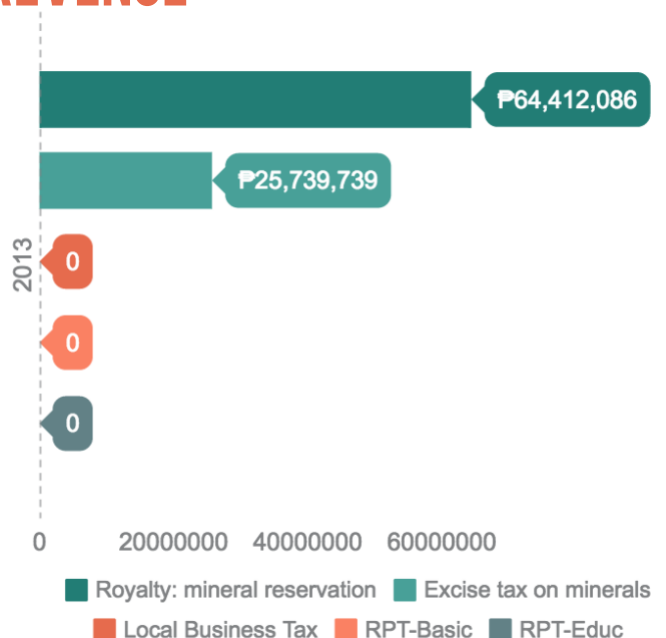
BENGUET NICKEL SOCIAL AND ENVIRONMENTAL DISCLOSURES

Benguet Nickel Mines biggest social and environmental expenditure was on its social development and management program worth P7.2 million followed by safety and health programs with P2.3 million.



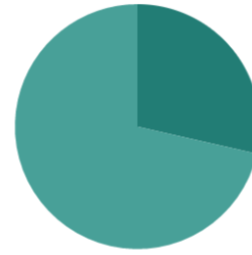
FINANCIAL DISCLOSURES PAYMENTS TO GOVERNMENT, BY REVENUE

Benguet Nickel Mines's reconciled payments were mineral reservation royalties worth P64.4 million followed by excise tax on minerals worth P25.7 million.



PAYMENTS TO GOVERNMENT, BY AGENCY

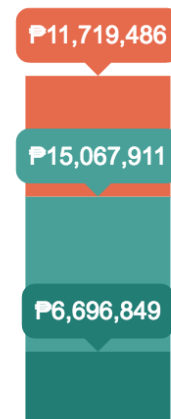
The biggest collecting agency for Benguet Nickel mines is the MGB followed by the Bureau of Internal Revenue. Benguet Nickel Mines is in a government-declared mineral reservation area.



■ BIR (28.55%) ■ MGB (71.45%)

LGU SHARES

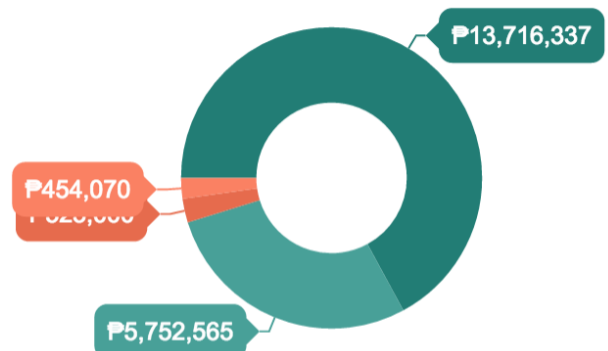
Estimates using excise tax collections and mineral royalties and the formula from the Local Government Code. Actual receipt may vary due to delay in downloading of funds by national government.



■ Province ■ Municipality ■ Barangay

ERAMEN MINERALS SOCIAL AND ENVIRONMENTAL DISCLOSURES

Eramen Minerals spent P13.7 million for its annual environmental protection and enhancement program while spending P5.7 million for its social development and management program.

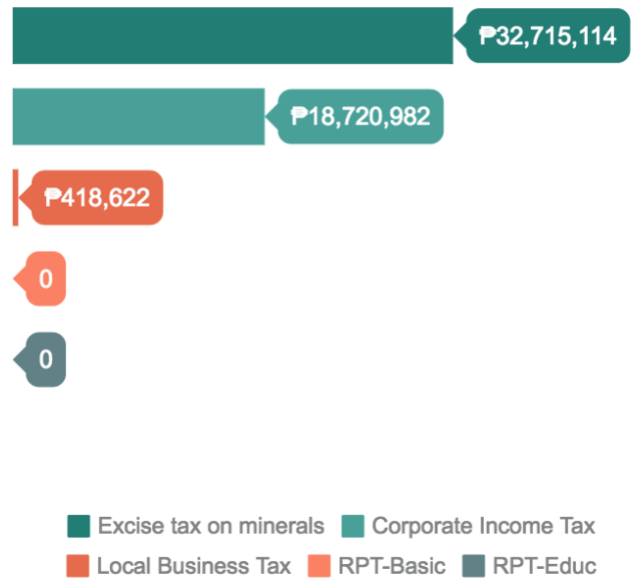


■ Annual EPEP (67.09%) ■ Social Development & Ma.. (28.14%)
 ■ Mining Technology and G.. (2.56%)
 ■ Information, Education .. (2.22%)

FINANCIAL DISCLOSURES

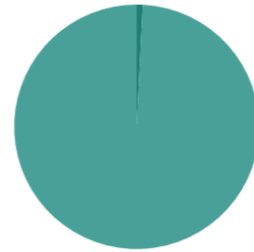
PAYMENTS TO GOVERNMENT, BY REVENUE

Eramen Minerals largest payment amount is its excise tax on minerals worth P32.7 million followed by corporate income tax worth P18.7 million.



PAYMENTS TO GOVERNMENT, BY AGENCY

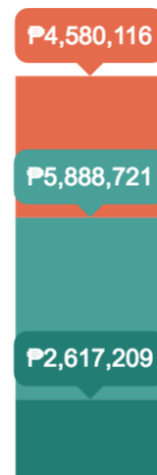
The top collecting agency for Eramen Minerals is the Bureau of Internal Revenue followed by the the Local Government Unit with P418 thousand.



LGU SHARES

Estimates using excise tax collections and the formula from the Local Government Code. Actual receipt may vary due to delay in downloading of funds by national government.

■ LGU (0.81%) ■ BIR (99.19%)

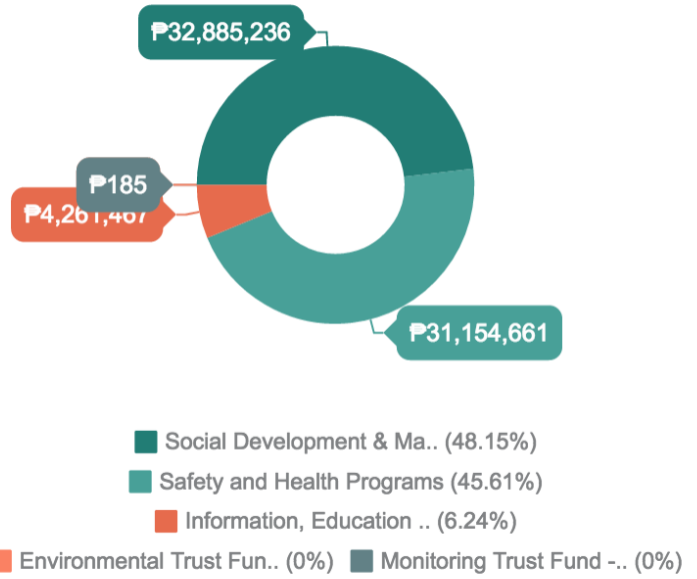


■ Province (20%) ■ Municipality (45%) ■ Barangay (35%)

FILMINERA RESOURCES

SOCIAL AND ENVIRONMENTAL DISCLOSURES

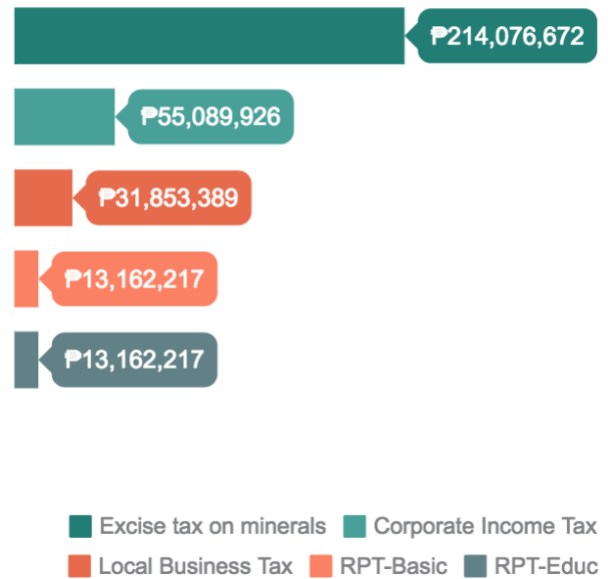
Filminera Resources spent P32.8 million for its social development and management program followed by its safety and health program expenditure worth P31 million. Its reconciled environmental trust fund only amounted to P250 while its monitoring trust fund was only P185.



FINANCIAL DISCLOSURES

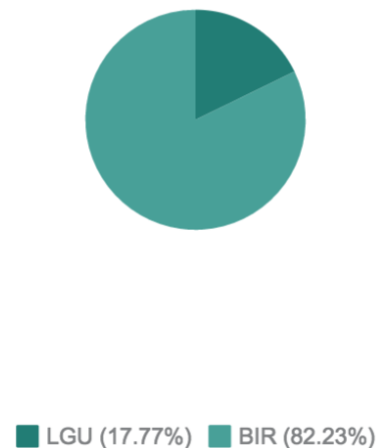
PAYMENTS TO GOVERNMENT, BY REVENUE

Filminera Resources' biggest payment was excise tax on minerals worth P214 million followed by corporate income tax worth P55 million - both taxes are nationally collected paid to the Bureau of Internal Revenue.



PAYMENTS TO GOVERNMENT, BY AGENCY

Filminera Resources' top collecting agency was the Bureau of Internal Revenue followed by the Local Government Unit.



LGU SHARES

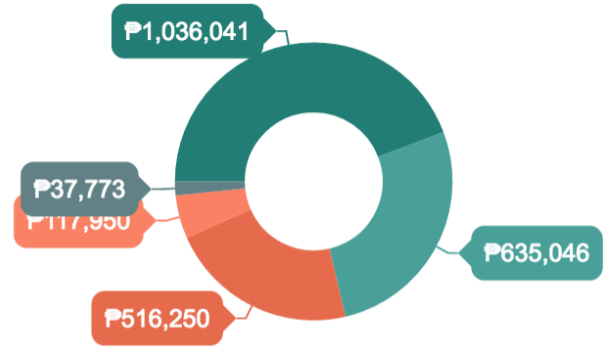
Estimates using excise tax collections and the formula from the Local Government Code. Actual receipt may vary due to delay in downloading of funds by national government.



■ Province ■ Municipality ■ Barangay

JOHNSON GOLD SOCIAL AND ENVIRONMENTAL DISCLOSURES

Johson Gold



■ Annual EPEP (44.22%) ■ Social Development & Ma.. (27.10%)
 ■ Monitoring Trust Fund .. (22.03%)
 ■ Information, Education .. (5.03%)
 ■ Mining Technology and G.. (1.61%)

FINANCIAL DISCLOSURES PAYMENTS TO GOVERNMENT, BY REVENUE

Johson Gold's only reconciled payments were made to the Local Government Unit which is its real property tax basic worth P179 and the real property tax education worth P178.

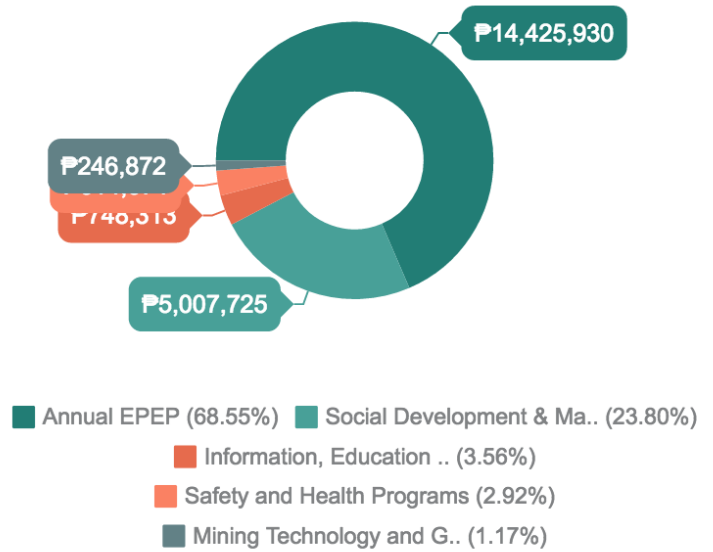


■ RPT-Basic ■ RPT-Educ ■ Excise tax on minerals
 ■ Corporate Income Tax ■ Local Business Tax

LNL ARCHIPELAGO MINERALS

SOCIAL AND ENVIRONMENTAL DISCLOSURES

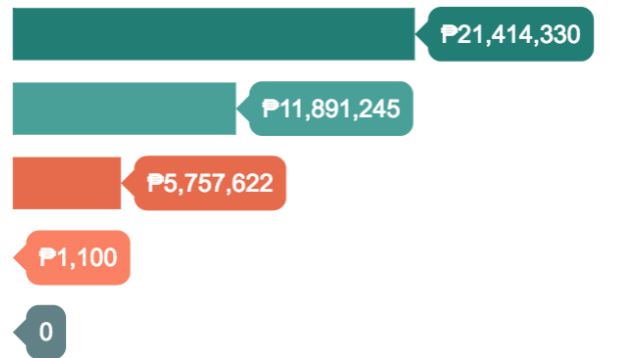
LNL Archipelago spent P14.4 million for its annual environmental protection and enhancement program followed by its social development and management program expenditure worth P5 million.



FINANCIAL DISCLOSURES

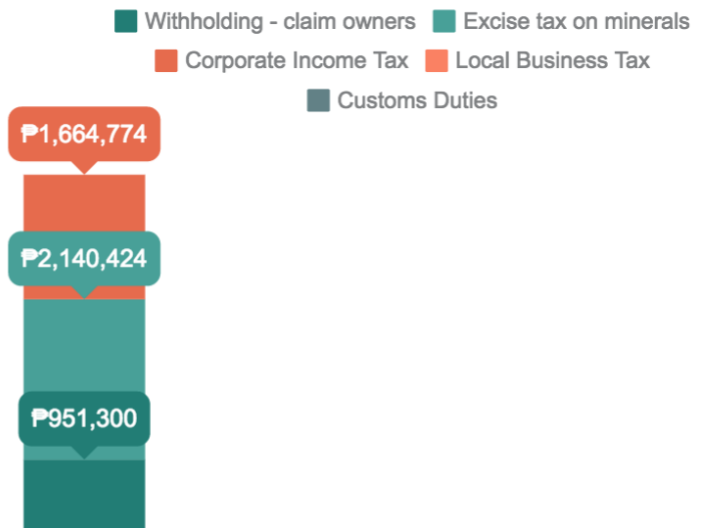
PAYMENTS TO GOVERNMENT, BY REVENUE

LNL Archipelago Minerals biggest payment to government is withholding tax on claim owners which is worth P21.4 million followed by excise tax on minerals worth P11.9 million and corporate income tax amounting to P5.7 million - all three collected by the Bureau of Internal Revenue.



LGU SHARES

Estimates using excise tax collections and the formula from the Local Government Code. Actual receipt may vary due to delay in downloading of funds by national government.



Province Municipality Barangay

RAPURAPU MINING

FINANCIAL DISCLOSURES

PAYMENTS TO GOVERNMENT, BY REVENUE

Rapu-Rapu Mining's biggest payment to government is corporate income tax worth P57 million followed by excise tax on minerals worth P52 million. Both are collected by Bureau of Internal Revenue.



LGU SHARES

Estimates using excise tax collections and the formula from the Local Government Code. Actual receipt may vary due to delay in downloading of funds by national government.

