



**GOVERNMENT OF  
THE DEMOCRATIC REPUBLIC OF TIMOR-LESTE**

**Extractive Industries Transparency Initiative**

**Guidelines for Reporting to the EITI  
Aggregating Body  
December 2011**

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# 1 Definitions

The terms used throughout the Reporting Guidelines have been defined for the purposes of the Reporting Guidelines and are outlined in the table below. It is important that all Reporting Entities familiarise themselves with these terms prior to using the Reporting Guidelines.

Term	Definition
Additional Profit Tax	Additional Income Tax payable by a Contractor that has a positive amount of accumulated net receipts derived from the Bayu Undan project for a tax year as defined in the <i>Taxation of Bayu Undan Contractors Act (Timor-Leste, 2003)</i>
Aggregating Body	The independent third party who is responsible for aggregating and analysing the Reporting Templates submitted by the Companies and Government.
Application Fee	The fee to be lodged with applications for PSC
Article 6.1 (a)	As defined under the Petroleum Fund Law.
Article 6.1 (b)	As defined under the Petroleum Fund Law.
Article 6.1 (d)	As defined under the Petroleum Fund Law.
Article 6.1 (e)	As defined under the Petroleum Fund Law.
Benefit Stream	A potential source of economic benefit the Government receives from the extractive industry, as further clarified in Section 8.
Branch Profit Tax	As defined under the relevant Timor Leste or JPDA taxation legislation.
Company	Any entity issued with a licence to engage in an Extractive Industry by the Government.
Concessionary System	Under a Concessionary Scheme an agreement between the Company and the Government exists whereby they Company is granted the right to explore for, develop, produce , transport and market hydrocarbons or minerals within a fixed are for a specific amount of time. The production and sale of these hydrocarbons or minerals from the concession is then subject to penalties, royalties, bonuses and taxes. Under a Concessionary System the Company holds title to the resources.
Condensate First Tranche Payment (CFT)	A production payment made pursuant to a Production Sharing Contract made between the Timor-Leste Government and a Company relating to sales of condensate.
Condensate Profit Oil & Gas Payment	A production payment made pursuant to a Production Sharing Contract made between the Timor-Leste Government and a Company relating to sales of condensate, LPG and natural gas.
Confidentiality	All information provided on the reporting templates shall be treated on a confidential basis and is only for the use of the Aggregating Body and Government solely for the purposes of EITI Reporting requirements. Other than information disclosed in the EITI Report, no information shall be disclosed to any third party without the disclosing party's written consent, unless disclosure is required by law.

<b>Term</b>	<b>Definition</b>
Contractual System	Under a Contractual System an agreement between a contractor and the Government exists whereby the contractor bears all exploration costs and risks and development and production costs in return for a stipulated share of the production resulting from this effort. Generally, the government retains ownership of any hydrocarbons or minerals reserves.
Country	The territorial boundary over which the Government has control or joint control.
Development Fee	Will apply at the time a commercial discovery is declared by the contractor. Fees base on the size of the discovery oil and gas reserve.
Equity Share	The percentage of economic interest in/benefit derived from a concession, licence, operation or Company.
Extractive Industries	Extractive Industries are those industries involved in finding and removing non-renewable natural resources located in or near the earth's crust. Wasting natural resources are those resources that cannot be replaced in their original state by human beings.
Government	The governing regimes and institutions of the Government of the Democratic Republic of Timor-Leste whose territorial boundaries companies within the Extractive Industries operate. The Government includes local, regional, state and federal representatives of these regimes and institutions and entities that are controlled by these regimes and institutions but excludes National State-Owned Companies.
Government Production Entitlement	The produced hydrocarbons or minerals that the Government is entitled to from a mineral reserve/deposit under a Contractual system. Under a Concessionary System the government will not have production entitlement.
Income Tax	Income Tax applicable in Timor-Leste under UNTAET Regulation No. 1999/1.
International Company	For the purposes of these guidelines, an International Company includes: Public and private companies that are in the Extractive Industries Upstream Activities State-Owned Companies that operate outside the territorial boundaries of the Government that controls them.
Joint Venture Company	A company involved in a joint venture. A joint venture involves a contractual agreement joining together two or more parties for the purpose of executing a particular business undertaking. All parties agree to share in the profits and losses of the enterprise.
Licence	An arrangement between an Extractive Industry company and the Government regarding specific geographical or geological areas and mineral operations relating thereto. For the purposes of the Reporting Guidelines the term Licence is also used to define a permit, an acreage position, a contract area, a lease or a block.
Licence Fee	A fee levied in connection with a licence.
Gas First Tranche Payment	A production payment made pursuant to a Production Sharing Contract made between Government and Company relating to sales of natural gas.
LPG First Tranche	A production payment made pursuant to a Production Sharing

<b>Term</b>	<b>Definition</b>
Payment	Contract made between Government and Company relating to sales of LPG.
National State-Owned Company	Company controlled by the Government that conducts Extractive Industries' Upstream Activities in Timor-Leste. When determining if the company is controlled the following criterion is used: the ability of the Government to govern the financial and operating policies of the Company so as to obtain benefits from its activities.
National Petroleum Authority (Autoridade Nacional do Petróleo (ANP))	Body responsible for managing and regulating petroleum activities in the Timor-Leste's exclusive jurisdictional areas and in the JPDA in accordance with the Decree Law on the establishment of the ANP, the Timor-Leste Petroleum Activities Law, and the Timor Sea Treaty.  For the purpose of the returns, all payments made by Extractive Industries to the National Petroleum Authority are regarded as payments made to the Government of Timor-Leste
Reporting Dispensation	On a discretionary basis the Aggregating Body may grant a dispensation to an International Company from submitting a Reporting Template for Timor-Leste where their operations are not significant. The Aggregating Body is responsible for determining the dispensation criteria.
Reporting Entity	Companies and Government in receipt of a Benefit Stream.
Reporting Guidelines	This document, which provides guidance to completing the Reporting Templates indicated in Appendices of this document.
Reporting Period	The reporting period for the Reporting Template is the period that aligns to the fiscal year of the Government, 31 December.
Reporting Templates	The templates that International, National and Nation State-Owned Companies and Governments submit to the Aggregating Body as part of their responsibility under the Reporting Guidelines.
Supplemental Petroleum Tax	Additional Income Tax payable by a Contractor that has a positive amount of accumulated net receipts for Petroleum Operations for a tax year as defined in the <i>Taxes and Duties Act (Timor Leste, 2008)</i> .
Surface Fee	For the JPDA the development service fee. For Timor-Leste Exclusive Area, the rental cost for the Contract area.
Upstream Activity	Upstream Activity includes all activities related to exploration, development and production from mineral assets up to the point where the minerals are extracted are in a marketable state without further processing.
VAT	Means the Law on Value Added Tax on Goods and Services and Sales Tax on Luxury Goods applicable in Timor-Leste under UNTAET Regulation No. 1999/1.
Wages Tax	Means wages less exempt wages and any allowances set out in Part A of Section 5 of Schedule 1 in the UNTAET Regulation No. 2000/18.
With Holding Tax	As defined under the relevant Timor Leste or JPDA taxation legislation.

## 2 Overview

These guidelines are designed to provide assistance to those Government departments and companies in completing the Reporting Templates to be submitted to the EITI Aggregating Body. Where possible, these guidelines have coincided with and build on existing reporting structures.

The overall process for reporting benefit Streams to the Aggregating Body is as follows:

- Stage A: Government will report in line with the Government Reporting Templates (see Appendix B, C and D);
- Stage B: Companies will report in line with the standard Company Reporting Templates (see Appendix A); and
- Stage C: The Aggregating Body will aggregate and analyse the data disclosed and investigate discrepancies that arise.

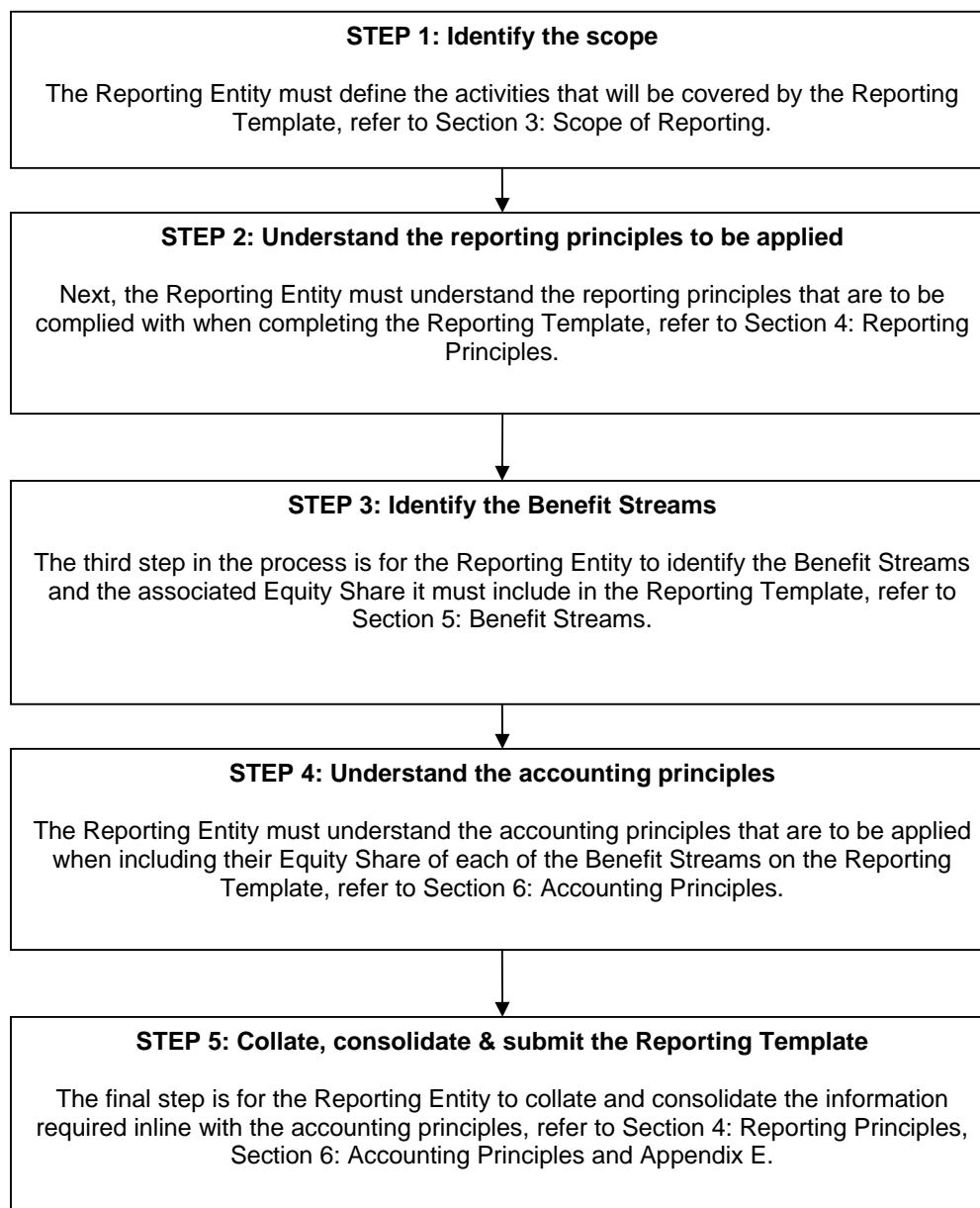
All returns must be made annually in conjunction with the Government financial year end and must be received within 2 calendar months of the calendar year end.

These guidelines were drawn up in conjunction with civil society and the private sector companies active in the Extractive Industries in Timor-Leste. The companies share the Government of Timor-Leste's strong commitment to EITI and the principles of transparency and will provide the necessary reporting as agreed through the EITI consultative mechanisms.

These Reporting Guidelines have been based on the Revised Draft Reporting Guidelines issued by EITI in 2003.

### 3 How to complete the Reporting Template

To complete the reporting process there are 5 key steps which the Government and companies must perform as detailed below. These include references to the relevant sections with the Reporting Guidelines.



## 4 Scope of Reporting

The following boundaries have been set for Extractive Industries, Upstream Activities and the Government for the purpose of determining the scope of reporting under these Reporting Guidelines.

**a. Activity: Extractive Industries**

See Definition of Terms for a description of an Extractive Industry. For the purposes of the Reporting Guidelines, non-renewable natural resources are limited to:

- Metal Ores (such as copper, gold, iron, nickel, lead, zinc, silver, tin and platinum);
- Gemstones;
- Crude Oil (including natural gas liquids and oil sands);
- Natural Gas; and
- Coal and industrial minerals.

**b. Activity: Upstream Activities**

See Definition of Terms for a description of an Upstream Activity. Upstream Activities can be divided into the following phases:

Prospecting

- Acquisition of mineral rights;
- Exploration;
- Appraisal or evaluation;
- Development;
- Construction (not to be considered a separate phase in the oil and gas industry);
- Production; and
- Closure or abandonment.



## 5 Reporting Principles

These reporting principles have been developed to ensure a consistent and coherent system of reporting, underpinned by the reporting templates and technical accounting guidance.

Where specific guidance on an accounting issue is not provided, Reporting Entities should consider these reporting principles (in conjunction with EITI principles: ref [www.eitransparency.org](http://www.eitransparency.org) ) to determine the appropriate reporting treatment.

In practice, there needs to be a balance between these qualitative characteristics taking into account the constraints of timeliness, cost/benefit and confidentiality.

The reporting principles are:

a. **Relevance:** The reporting boundary of the Reporting Entity's Extractive Industries' Upstream Activities appropriately reflects the principle Benefit Streams that flow to the Governments from the Upstream Activities of the Extractive Industries in Timor-Leste. The reporting principle of relevance is supported by materiality. Materiality depends on the size of the item or error judged in the particular circumstances of its omission or misstatement. It provides a threshold rather than being the primary qualitative characteristic which information must have to be relevant.

b. **Reliability:** Reporting Entities are asked to exercise due care to ensure that information submitted has the precision needed for its intended use and provides reasonable assurance on the integrity of that reported information. Reliability is supported by:

- **Substance over form:** for the information to be faithfully represented by the Reporting Entity, the Benefit Streams are to be reported in accordance with their substance and economic reality and not merely their legal form.
- **Completeness:** for the information to be reliable it must be materially complete. Reporting Entities should account for all significant Benefit Streams from the Extractive Industry Upstream Activities within the reporting boundaries set. An omission can cause the information to be false or misleading, therefore, unreliable.
- **Transparency:** any relevant issues should be noted and explained in a factual and coherent manner and information reported should be documented in a way that it is ultimately traceable to source documents. Any important / critical assumptions should also be documented.

c. **Comparability & consistency:** the Aggregating Body must be able to make meaningful comparison of those Benefit Streams reported by companies and Government. As a result, measurement and display of the Benefit Streams must be carried out in a consistent manner. The reporting should therefore allow meaningful comparison of the Extractive Industries' Upstream Activities' Benefit Streams reported by Government.

d. **Confidentiality:** All information provided on the reporting templates shall be treated on a confidential basis and is only for the use of the Aggregating Body and Government solely for the purposes of EITI Reporting requirements. No information shall be disclosed to any third party without the disclosing party's written consent, unless disclosure is required by law.

e. **Cost / Benefit:** the benefits derived from the reporting of information to the Aggregating Body should exceed the cost of providing it, however, the cost / benefit balance is one of judgement. The appropriate balance is often difficult to assess as the benefit will also be received by those who are not bearing the costs.

f. **Timeliness:** if there is significant delay in reporting after the close of the reporting period, the information may lose its relevance. To provide the information on a timely basis, it may be necessary to use preliminary figures, in particular those relating to year end production.

## 6 Benefit Streams

### a. Reporting Requirements

Body	Reporting Requirement
Government	All Scope 1 Benefit Stream flows from Extractive Industries Upstream Activities on a consolidated cash basis, see templates in Appendix B, C and D.
International and National companies owned by the GoTL	Report their equity share of all Scope 1 Benefit Streams to the Government from their Extractive Industries Upstream Activities on a consolidated cash basis, see template in Appendix A.  National owned companies must also report Stream 1 Benefits Streams received on behalf of the government on a consolidated cash basis.

Benefit Streams have been classified into 2 categories: Scope 1 and Scope 2 Benefit Streams.

Scope 1 Benefit Streams are material and are mandatory to include within the Reporting Template.

Scope 2 Benefit Streams are those Benefit Streams that are not material but either the companies or the Government would like to report on a voluntary basis.

### b. Is a Benefit Stream Material?

Both qualitative and quantitative factors should be considered when determining if a Benefit Stream is material.

Qualitative: if the omission of a Benefit Stream is considered likely to impair the reliability and relevance of information reported to the Aggregating Body, then the Benefit Stream is material.

Quantitative: materiality should be considered. All Benefit Streams which are transferred to the Government in accordance with Art. 6 of the Petroleum Fund Law are regarded as material and shall be reported.

For examples of Benefit Streams see Section 8, Examples of Benefit Streams.

## 7 Accounting Principles

There are a number of key accounting principles which must be considered:

**a. Cash Basis**

The reporting of Benefit Streams must be done on a cash basis (as oppose to an accruals basis). The date of payment is taken as the date that the payer's bank account is debited. The cash basis is considered most appropriate as the Government is not in a position to estimate accruals for receipts expected to be received from companies. In addition, the Government is required to ensure that all data disclosed by companies are prepared according to the International Financial Reporting Standards (IFRS).

**b. Reporting Currency**

The reporting currency for Benefit Streams is United States Dollars (USD).

For transactions conducted in foreign currencies (those other than USD), you should use the daily average exchange rate to translate to USD published by BNU on the reporting day.

## 8 Examples of Benefit Streams

Benefit Stream	Further Explanation
Governments production entitlement	Government's share of total production which can be transferred directly to the Government or to a National State-Owned Company in cash or in kind.
National State-Owned Company production entitlement	National State-Owned Company's share of total production from the company's equity interest in cash or in kind.
Profit taxes	Taxes levied on the profits of a company's Upstream Activities.
Royalties	As defined under the relevant Timor-Leste or JPDA legislation.
Dividends	Paid to the Government from National State-Owned Companies in respect of shares and any profit distributions in any form of capital other than debt or loan capital repayments.
Bonuses	Payments including: <ul style="list-style-type: none"> <li>• Awards, grants &amp; transfers of extraction rights;</li> <li>• Achievement of certain production levels/targets; and</li> <li>• Discover of additional mineral reserves/deposits.</li> </ul>
Licence fees, rental fees, entry fees and other considerations for licences	Payments including: <ul style="list-style-type: none"> <li>• Receiving and/or commencing exploration and/or for the retention of a licence or concession;</li> <li>• Performing exploration work and/or collecting data; or</li> <li>• Leasing or renting the concession or licence area.</li> </ul>
Other	Taxes / levies / fees on consumption such as value added tax, personal income tax or sales tax.

The following categories of payments made to Government and Government controlled entities that are regarded as normal routine business payments shall not be considered benefit streams and therefore do not require reporting:

- *Vehicle licenses*
- *Visas*
- *Work and residence permits*
- *Electricity*
- *Water*
- *Sewerage*
- *Berthing fees*
- *Business activity licenses*
- *Business/corporate registration*
- *Customs duties*
- *Property leases*

# Timor-Leste Extractive Industries Transparency Initiative

## Input Template for Extractive Industries

Name of Company: \_\_\_\_\_

Reporting period: From \_\_\_\_\_ to: \_\_\_\_\_

### Flows of Financial Payments in USD to the Government of Timor-Leste

#### REPORT TO BE COMPLETED ON PAYMENT BASIS

Description of Payment	Cash USD	Kind	
		Value	Description

#### 1. Benefit Stream to be reported by National State-Owned/ Joint Venture Companies only

1 a) National State-Owned/ Joint Venture Company equity share of Host Government Production			
1 b) Production received by National State-Owned/ Joint Venture Company			
1 c) National State-Owned/ Joint Venture Company production entitlement			
1 d) Production entitlement received on behalf of the Host Government			

#### 2. Payments to Host Government

##### 2 a) Petroleum Tax Directorate

i) Income Tax Payments			
ii) Additional Profit Tax Payments/ Supplemental Profit Tax			
iii) Branch Profit Tax Payments			
iv) VAT Payments			
v) Withholding Tax Payments			
vi) Wages Tax			
vii) Penalty/ Interest			
viii) Other Payments (Specify)			

Description of Payment	Cash USD	Kind	
		Value	Description

**2 b) National Petroleum Authority**

**\* For the purpose of the returns, all payments made by Extractive Industries to the National Petroleum Authority are regarded as payments made to the Government of Timor-Leste**

<b>i) FTP (First Tranche Petroleum / Royalties)</b>			
- Condensate			
- Liquefied Petroleum Gas			
- Gas			
<b>ii) Profit Oil &amp; Gas Payments</b>			
<b>iii) Other Payments:</b>			
<b>JPDA Fee:</b>			
- Application fee			
- Seismic data fee			
- Development fee			
- Contract service fee			
<b>Timor-Leste Exclusive Area:</b>			
- Application fee			
- Seismic data fee			
- License fee/Surface fee			

**2.c) Other**

<b>i) Other payments to Government/ Person</b>			
Government agency/ National State- Owned/ Joint Venture Company name			
Government agency/ National State- Owned/ Joint Venture Company Representative name			
Payment description			

**3. Total**

<b>Total Payments Made</b>			
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**Confidentiality** - All information provided on the reporting templates shall be treated on a confidential basis and is only for the use of the Aggregating Body and Government solely for the purposes of EITI Reporting requirements. No information shall be disclosed to any third party without the disclosing party's written consent, unless disclosure is required by law.

**Management Sign Off**

**We acknowledge our responsibility for the fair presentation of the Reporting Template in accordance with the Reporting Guidelines, with the exception of:**

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\_\_\_\_\_  
**Name**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Position**

\_\_\_\_\_  
**Date**

**Timor-Leste Extractive Industries Transparency Initiative**

**Input Template for Petroleum Tax Directorate**

Reporting period: From \_\_\_\_\_ to: \_\_\_\_\_

**Total Aggregated Flows of Financial Receipts in USD from Extractive Industries**

**REPORT TO BE COMPLETED ON RECEIPT BASIS**

Description of Payment	Cash USD	Kind	
		Value	Description

**a). Petroleum Tax Directorate**

i) Income Tax Payments			
ii) Additional Profit Tax Payments/Supplemental Petroleum Tax Payments			
iii) Branch Profit Tax Payments			
iv) VAT Payments			
v) Withholding Tax Payments			
vi) Wages Tax			
vii) Penalty/ Interest			

**Confidentiality** - All information provided on the reporting templates shall be treated on a confidential basis and is only for the use of the Aggregating Body and Government solely for the purposes of EITI Reporting requirements. No information shall be disclosed to any third party without the disclosing party's written consent, unless disclosure is required by law.

**Petroleum Tax Directorate Sign Off**

**We acknowledge our responsibility for the fair presentation of the Reporting Template in accordance with the Reporting Guidelines and confirm that the aggregated amounts disclosed above agree to the total of the individual company template completed, with the exception of:**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

\_\_\_\_\_  
**Name**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Position**

\_\_\_\_\_  
**Date**



Timor-Leste Extractive Industries Transparency Initiative

Input Template for Petroleum Tax Directorate

Reporting period: From \_\_\_\_\_ to: \_\_\_\_\_

Individual Company Flows of Financial Receipts from the Extractive Industries

REPORT TO BE COMPLETED ON RECEIPT BASIS

Company Name:	i) Income Tax Payments			ii) Additional Profit Tax Payments/Supplemental Petroleum Tax Payments			iii) Branch Profit Tax Payments			iv) VAT Payments			v) Withholding Tax Payments			vi) Wages Tax			vii) Penalty/ Interest			Total	
	Cash	Kind		Cash	Kind		Cash	Kind		Cash	Kind		Cash	Kind		Cash	Kind		Cash	Kind			
		Value	Description		Value	Description		Value	Description		Value	Description		Value	Description		Value	Description		Value	Description		Value
Company A																						0	
Company B																							0
Company C																							0
Company D																							0
Company E																							0
Company F																							0
<b>Total Receipts</b>	<b>0</b>			<b>0</b>			<b>0</b>			<b>0</b>			<b>0</b>			<b>0</b>			<b>0</b>			<b>0</b>	

**Confidentiality** - All information provided on the reporting templates shall be treated on a confidential basis and is only for the use of the Aggregating Body and Government solely for the purposes of EITI Reporting requirements. No information shall be disclosed to any third party without the disclosing party's written consent, unless disclosure is required by law.

Petroleum Tax Directorate Sign Off

We acknowledge our responsibility for the fair presentation of the Reporting Template in accordance with the Reporting Guidelines, with the exception of:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

\_\_\_\_\_  
 Name Signature

\_\_\_\_\_  
 Position Date

# Timor-Leste Extractive Industries Transparency Initiative

## Input Template for the National Petroleum Authority

Reporting period: From \_\_\_\_\_ to: \_\_\_\_\_

### Total Aggregated Flows of Financial Receipts in USD from Extractive Industries

#### REPORT TO BE COMPLETED ON RECEIPT BASIS

Description of Payment	Cash USD	Kind	
		Value	Description

#### 3 b). National Petroleum Authority

**\*\* For the purpose of the returns, all payments made by Extractive Industries to the National Petroleum Authority are regarded as payments made to the Government of Timor-Leste**

<b>i) FTP (First Tranche Petroleum / Royalties)</b>			
- Condensate			
- Liquefied Petroleum Gas			
- Gas			
<b>ii) Profit Oil &amp; Gas Payments</b>			
<b>iii) Other Payments:</b>			
<b>JPDA Fee:</b>			
- Application fee			
- Seismic data fee			
- Development fee			
- Contract service fee			
<b>Timor-Leste Exclusive Area:</b>			
- Application fee			
- Seismic data fee			
- License fee/Surface fee			

**Confidentiality** - All information provided on the reporting templates shall be treated on a confidential basis and is only for the use of the Aggregating Body and Government solely for the purposes of EITI Reporting requirements. No information shall be disclosed to any third party without the disclosing party's written consent, unless disclosure is required by law.

#### National Petroleum Authority Sign Off

**We acknowledge our responsibility for the fair presentation of the Reporting Template in accordance with the Reporting Guidelines and confirm that the aggregated amount disclosed above agrees to the total of the individual company templates completed, with the exception of:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Position

\_\_\_\_\_  
Date

**Timor-Leste Extractive Industries Transparency Initiative**

**Input Template for National Petroleum Authority**

Reporting period: From \_\_\_\_\_ to \_\_\_\_\_

Individual Company Flows of Financial Receipts from the Extractive Industries

Name of Company from which payment was received: \_\_\_\_\_

REPORT TO BE COMPLETED ON RECEIPT BASIS

Company Name	i) EITF (Final Transfer Payments - Revenues)						ii) Profit Oil and Gas Payments						iii) Other Payments						Total												
	Condominium			Shared Production Gas			Gas			Application fee			Seismic fee			Development fee				Contract services fee			Application fee			Timor-Leste Exclusive Area Fee			License fee/Surface fee		
	Cash	Kind	Description	Cash	Kind	Description	Cash	Kind	Description	Cash	Kind	Description	Cash	Kind	Description	Cash	Kind	Description		Cash	Kind	Description	Cash	Kind	Description	Cash	Kind	Description	Cash	Kind	Description
	Value			Value			Value			Value			Value			Value				Value			Value			Value			Value		
Company A																															0
Company B																															0
Company C																															0
Company D																															0
Company E																															0
Company F																															0
<b>Total Receipts</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	

Confidentiality: All information provided on the reporting templates shall be treated on a confidential basis and is only for the use of the Aggregating Body and Government solely for the purposes of EITI Reporting requirements. No information shall be disclosed to any third party without the disclosing party's written consent, unless disclosure is required by law.

National Petroleum Authority Sign Off

We acknowledge our responsibility for the fair presentation of the Reporting Template in accordance with the Reporting Guidelines, with the exception of:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Name \_\_\_\_\_ Signature \_\_\_\_\_

Position \_\_\_\_\_ Date \_\_\_\_\_

# Timor-Leste Extractive Industries Transparency Initiative

## Input Template for Banking and Payments Authority

Reporting period: From \_\_\_\_\_ to: \_\_\_\_\_

### Total Aggregated Flows of Financial Receipts in USD from Extractive Industries

#### REPORT TO BE COMPLETED ON RECEIPT BASIS

Description of Payment	Cash USD	Kind	
		Value	Description

#### a). Banking & Payments Authority

i) Article 6.1(a) Payments			
ii) Article 6.1(b) Payments (Payments from the National Petroleum Authority)			
iii) Article 6.1(d) Payments			
iv) Article 6.1(e) Payments			

**Confidentiality** - All information provided on the reporting templates shall be treated on a confidential basis and is only for the use of the Aggregating Body and Government solely for the purposes of EITI Reporting requirements. No information shall be disclosed to any third party without the disclosing party's written consent, unless disclosure is required by law.

#### Banking and Payments Authority Sign Off

We acknowledge our responsibility for the fair presentation of the Reporting Template in accordance with the Reporting Guidelines and confirm that the aggregated amounts disclosed above agree to the total of the individual company template completed, with the exception of:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Position

\_\_\_\_\_  
Date

**Timor Leste Extractive Industries Transparency Initiative**

**Input Template for Banking and Payments Authority**

Reporting period: From \_\_\_\_\_ to: \_\_\_\_\_

**Individual Company Flows of Financial Receipts from the Extractive Industries**

**REPORT TO BE COMPLETED ON RECEIPT BASIS**

Company Name:	i) Article 6.1(a) Payments			ii) Article 6.1(b) Payments (Payments from the National Petroleum Authority)			iii) Article 6.1(d) Payments			iv) Article 6.1(e) Payments			Total
	Cash	Kind		Cash	Kind		Cash	Kind		Cash	Kind		
		Value	Description		Value	Description		Value	Description		Value	Description	
Company A													0
Company B													0
Company C													0
Company D													0
Company E													0
Company F													0
<b>Total Receipts</b>	<b>0</b>			<b>0</b>			<b>0</b>			<b>0</b>			<b>0</b>

**Confidentiality** - All information provided on the reporting templates shall be treated on a confidential basis and is only for the use of the Aggregating Body and Government solely for the purposes of EITI Reporting requirements. No information shall be disclosed to any third party without the disclosing party's written consent, unless disclosure is required by law.

**Banking and Payments Authority Sign Off**

We acknowledge our responsibility for the fair presentation of the Reporting Template in accordance with the Reporting Guidelines, with the exception of:

\_\_\_\_\_  
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 \_\_\_\_\_  
 \_\_\_\_\_

\_\_\_\_\_  
 Name Signature

\_\_\_\_\_  
 Position Date