



MALAWI EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (MWEITI)

MWEITI Report
for 2016/17 Fiscal Year

NOVEMBER 2019

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LIST OF ABBREVIATIONS

AER	Annual Economic Report
ASM	Artisanal and Small-scale Mining
ATI	Access to Information
BO	Beneficial Ownership
DA	Development Agreement
EITI	Extractive Industries Transparency Initiative
El	Extractive Industries
FY	Financial Year
GEMMAP	Geological Mapping and Mineral Assessment Project
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH
IA	Independent Administrator
Ltd	Limited
MCL	Mining Claim Licence
MKW	Kwacha
ML	Mining Licence
MMA	Mines and Minerals Act
MNREM	Ministry of Natural Resources, Energy and Mining
MoF	Ministry of Finance, Economic Planning and Development
MRA	Malawi Revenue Authority
MSG	Multi-Stakeholder Group
MT	Materiality Threshold
MWEITI	Malawi Extractive Industries Transparency Initiative
NAO	National Audit Office
PAYE	Pay As You Earn
PEPA	Petroleum Exploration and Production Act
PSA	Production Sharing Agreement
RBM	Reserve Bank of Malawi
SOE	State-Owned Enterprises
TPIN	Taxpayer Identification Number
USD	United States dollar
VAT	Value-Added Tax
WP	Work Plan

INTRODUCTION

Background¹

The Extractive Industries Transparency Initiative (EITI) was first announced at the World Summit for Sustainable Development in Johannesburg in 2002 (the ‘Earth Summit 2002’), and officially launched in London in 2003. It was founded on the recognition that, while oil, gas and minerals can help to raise living standards across the world, in countries where these resources are not managed appropriately, this may often lead to corruption and conflicts and, for many people, a lower quality of life.

The Extractive Industries Transparency Initiative is a global coalition of government agencies, extractive companies and civil society organisations working together to improve openness and accountable management of revenues from natural resources. EITI therefore promotes better governance in countries rich in oil, gas and mineral resources and seeks to reduce the risk of diversion or misappropriation of funds generated by the development of a country’s extractive industries. This report has been prepared on the 2016 EITI Standard (published on 23 February 2016 - the “EITI Standard”) as detailed in the following link: <https://eiti.org/document/eiti-standard-requirements-2016>. Its principles are based on the affirmation that public understanding of government revenues and expenditure over time, could help public debate and inform the choice of appropriate and realistic options for sustainable economic growth and reduction of poverty in resource-rich countries.

The 2016 EITI Standard sets out the requirements which countries need to meet in order to be recognised, first as an EITI Candidate and ultimately as an EITI Compliant country. There are currently 52 implementing countries of which 34 made meaningful to satisfactory progress.

EITI in Malawi-Timeline

Malawi joined the Extractive Industries Transparency Initiative (EITI) following the announcement of the decision to subscribe to the initiative by His Excellency President of the Republic of Malawi, in his State of the Nation Address of 17 June 2014. On the basis of this declaration, the Multi-Stakeholder Group (MSG) and the MWEITI Secretariat were formed in February 2015.

Malawi was admitted as an Extractive Industries Transparency Initiative (EITI) candidate country in October 2015 and the MWEITI process covers three sectors in Malawi: mining, oil and gas, as well as forestry.

The country published its first EITI report covering the 2014/15 Fiscal Year in April 2017 and the second EITI report in June 2018 covering the 2015/16 Fiscal Year. Malawi is now working on producing the third EITI report for the period from 1 July 2016 to 30 June 2017.

The validation commenced in September 2018 and the final validation report was published in February 2019. The Country was found to have made meaningful progress in implementing the EITI according to decision board 2019-18/BM-42. The next validation is planned for August 2020.

¹ Source: <https://eiti.org/eiti>

Table 1: Summary of the timeline of MWEITI²

Month	Event
June 2014	Government's announcement to implement EITI
January 2015	MWEITI MSG formed and National Secretariat set up
October 2015	MWEITI becomes Candidate country
April 2017	Publication for the first EITI Report (Period covered: 1 st July 2014 to 30 June 2015)
June 2018	Publication for the second EITI Report (Period covered: 1 st July 2015 to 30 June 2016)
September 2018	Commencement of validation.
February 2019	Final validation report
August 2020	Next validation

Objective

EITI requires publishing comprehensive EITI reports, including full disclosure of government revenues from the extractive sector, as well as the disclosure of all material payments made to the government by companies operating in the oil, gas and mining sectors³.

The objective of this EITI report is to help the understanding of the level of contributions of the extractive sector to the economic and social development of Malawi in order to improve transparency and good governance at all levels of the extractive industry value chain.

The objectives set in the EITI implementation are detailed in the EITI Standard.⁴

Scope of Work

BDO LLP was appointed as Independent Administrator to prepare the third MWEITI Report for the year ended 30 June 2017.

This engagement was carried out in accordance with the International Auditing Standard on Related Services (ISRS 4400 Engagements to perform agreed upon procedures regarding Financial Information). The procedures performed were those set out in the terms of reference as defined in the Contract for Consultants' Services.

The reconciliation procedures carried out were not designed to constitute an audit or a review in accordance with International Standards on Auditing or International Standards on Review Engagements and as a result, no assurances on the transactions beyond the explicit statements set out in this report are being expressed. Had additional procedures been performed other matters might have been reported here.

The report consists of seven (7) chapters as follows:

- 1) Executive Summary;
- 2) Approach and Methodology;
- 3) Contextual Information on the Extractive Industry;
- 4) Defining the reconciliation scope;

² For more information, please refer to EITI's website on www.eiti.org.

³ Requirement 4 of the EITI standard (2016)

⁴ <https://eiti.org/document/eiti-standard-requirements-2016>

- 5) Reconciliation results;
- 6) Analysis of reported data; and
- 7) Recommendations.

Reported data disaggregated by private entities, Government Agencies and revenue streams are presented in Sections 5 and 6 of this report.

This report incorporates information received up to 19 October 2019. Any information received after this date have not, therefore, been included in this report.

1. EXECUTIVE SUMMARY

This report covers payments made by extractive companies and revenues received by Government Agencies and other material payments and benefits to Government Agencies as stated by Requirement 4.1 of the 2016 EITI Standard.

It also includes contextual information about the extractive industries in accordance with EITI Requirements n°2 and 3. This information includes a summary description of the legal framework and fiscal regime, an overview of the extractive industries, the extractive industries' contribution to the economy, production data, the State's shareholding in extractive companies, revenue allocations, licence registers and licence allocations.

1.1. REVENUE GENERATED FROM THE EXTRACTIVE INDUSTRIES

The receipts reported by the Government during the Fiscal year from 1 July 2016 and 30 June 2017 (2016/17 FY), after reconciliation are presented below:

Structure of direct revenues of the extractive sector

Total revenues received from the extractive sector amounted to MWK 11,459 million in 2016/17 FY. The Malawi Revenue Authority accounted for 77% of the total revenue streams generated by the sector, followed by the Department of Forestry accounting for 9% of total extractive industry revenues. The breakdown of revenues is set out in the table below:

Table 2: Revenues detailed by Government Agency

Government Agency	2016/17 FY		2015/16 FY		Variation	
	(MWK million)	%	(MWK million)	%	(MWK million)	%
Malawi Revenue Authority (MRA)	8,838	77%	3,710	78%	5,128	138%
Department of Forestry (DoF)	1,021	9%	907	14%	114	13%
Ministry of Transport and Public Works (MoTPW)	696	6%	337	2%	359	107%
Department of Mines (DoM)	739	6%	271	4%	468	173%
Social contributions (SC)	165	1%	120	2%	45	38%
Total extractive revenues	11,459	100%	5,345	100%	6,114	114%

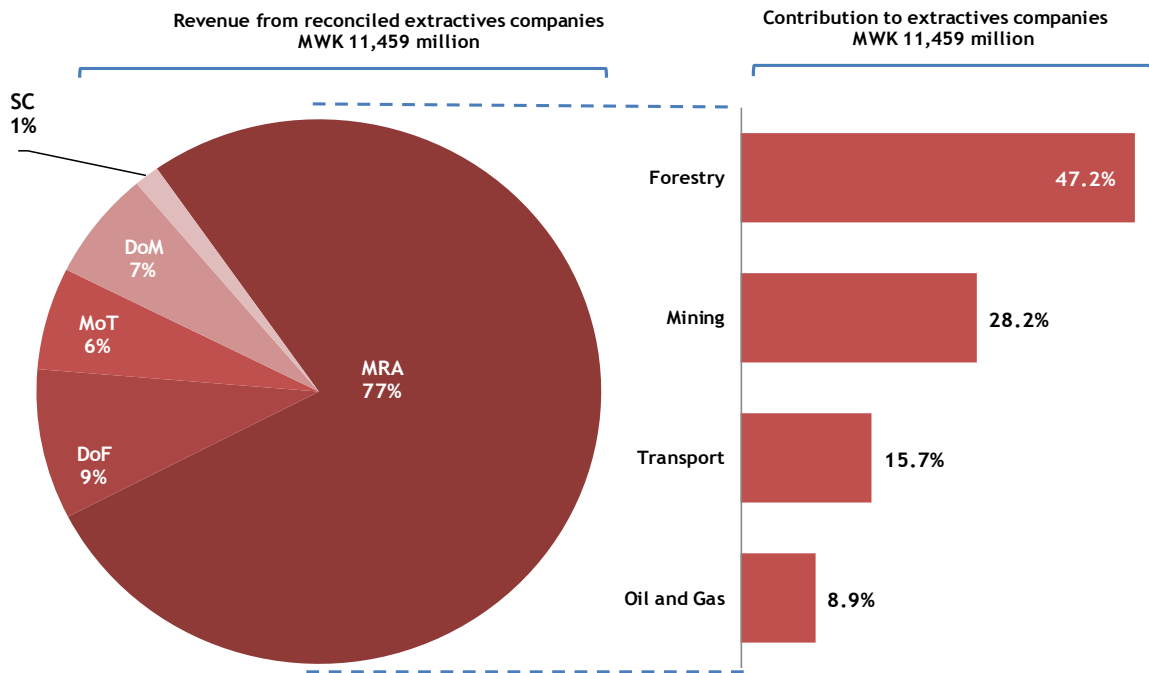
Source: MWEITI Reporting templates

Table 3: Revenues detailed by sector

Sector	2016/17 FY		2015/16 FY		Variation	
	(MWK million)	%	(MWK million)	%	(MWK million)	%
Oil and Gas	1,017	9%	212	4%	805	380%
Transport	1,797	16%	951	18%	846	89%
Mining	3,234	28%	1,610	30%	1,624	101%
Forestry	5,411	47%	2,572	48%	2,839	110%
Total extractive revenues	11,457	100%	5,345	100%	6,114	114%

Source: MWEITI Reporting templates

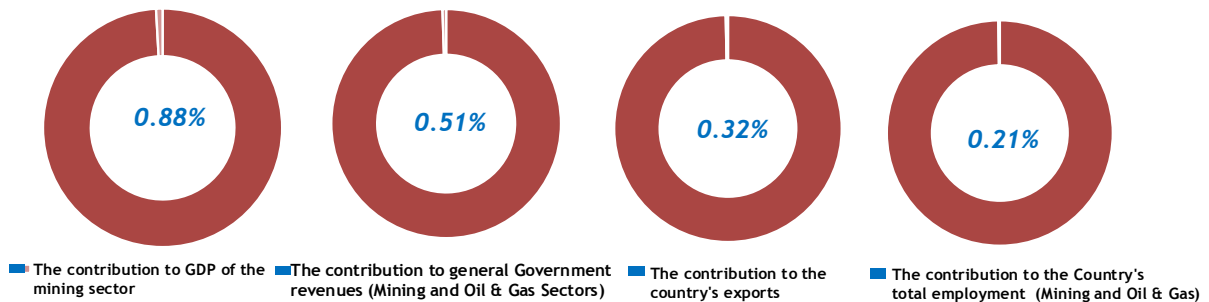
Figure 1: Structure of extractive sector revenues



Contribution to Malawi’s economy

Based on the economic data presented in Section 3.7 of the report, the contribution of the extractive sector can be summarised as follows:

Figure 2: Contribution of the extractive sectors to the economy



According to data provided by the Annual Economic Report, the contribution of the mining and quarrying sectors to the Gross Domestic Product (GDP) in 2016/17 Fiscal Year was MWK 11,472 million which represents 0.88% of the GDP⁵ as detailed in Section 3.7 of the report.

The revenues collected from the extractive sector (Oil & Gas and mining) amounted to MKW 4,251 million representing 0.51% of the total Government revenues during the Fiscal Year 2016/17 as detailed in Sections 3.7.1 and 3.7.2 of the report.

The value of exports from mining sectors amounted to MWK 3,720 million. These represent approximately 0.32% of the total exports of the country.

⁵ At constant prices (2017 EFY)

We understand that there was no Labour Market Survey conducted since 2013⁶. In accordance with 2017 Annual Economic Report, the mining sector employed 15,696 persons, while the reporting templates of oil and gas companies reported that the petroleum sector employed 8 persons in 2016/17 FY, accounting for 0.21% of total employment in the country.

1.2. PRODUCTION

Mineral production data received from DoM for the period covered only five types of minerals, whilst the data from companies provided six types of minerals with the value of production higher than declared by DoM. The table below gives details of the production quantities and values during the 2016/17 fiscal year by mineral type as reported by extractive companies:

Table 4: Summary of production data during the 2016/17 Fiscal Year by mineral type

Mineral	FY 2016/17			District
	Quantity (Tons)	Value of the production (in million MWK)	%	
Coal	22,272	1,018	19%	Rumphi
Iron Ore	2,164	6	0%	Blantyre
Limestone	166,615	606	11%	Kasungu and Blantyre
Phosphate Rocks	1,268	22	0%	Phalombe
Rock Aggregate	520,848	3,039	56%	Blantyre, Lilongwe and Chiradzulu
Corundum (*)	400	0	0%	Ntcheu
Total mining (**)		4,690	86%	
Logs of Timber	107,139	762	14%	Mzimba
Total forestry		762	14%	
Total		5,452	100%	

Source: Extractive companies reporting templates

(*) Nyala Mines Ltd declared a production of Corundum 400 Tons, however the value of production is not provided. In addition, DoM did not provide any data of production of Nyala Mines Ltd in its reporting template.

(**) Production data submitted by the reporting entities is detailed in Section 6.4 of the report.

1.3. SCOPE OF THE DATA COLLECTION AND RECONCILIATION

Four (4) Government Agencies, namely: Ministry of Finance, Economic Planning and Development (MoF), Malawi Revenue Authority (MRA), Department of Forestry (DoF) and Department of Mines (DoM) have been requested to submit reporting templates. These Government Agencies received payments from the extractive companies as detailed in Sections 4.1 and 4.3 of the report.

Based on the revenue structures collected by MRA, DoM and DoF, eighteen (18) extractive companies have been identified to be included in the reconciliation scope for the third MWEITI Report. These extractive companies made payments above MWK 125 million to Government Agencies during the 2016/17 Fiscal Year as detailed in Section 4.2 of the report and they were therefore included in the reconciliation scope.

Payments made by extractive companies below the materiality threshold (MT) of MWK 125 million were included in the EITI Scope through unilateral disclosure in accordance with EITI Requirement

⁶ http://www.nsomalawi.mw/index.php?option=com_content&view=article&id=209:malawi-labour-force-survey-2013&catid=8:reports&Itemid=97

4.1.d. The list of extractive companies which made payments below the materiality threshold is set out in Section 6.2 of the report.

Reconciled revenue

Oil and gas sector

Reconciled revenues from the oil and gas sector represent 97% of total adjusted revenues collected by MRA and DoM from petroleum companies detailed as follows:

Table 5: Summary of reconciled revenues from oil and gas sector

Payments from :	Revenues (MWK million)	%
Reconciled revenue from the oil and gas sector (*)	901	97%
Unilateral disclosure by Government Agencies (**)	28	3%
Total Government revenues from oil and gas sector (***)	929	100%

(*) Reconciled revenues are detailed in Section 5.1.1 of the report

(**) Unilateral disclosure from Government Agencies are detailed in Section 6.3.1 of the report.

(***) Detailed in Section 6.1 of the report.

Based on the above, we have included payments of MWK 28 million as unilateral disclosure from Government Agencies in the report. These account for 3% of total revenues declared by Government Agencies. Details of the unilateral disclosures by Government are presented in Section 6.2 of the report.

Mining sector

Reconciled revenues from the mining sector represent 76% of total adjusted revenues collected by MRA and DoM from mining companies detailed as follows:

Table 6: Summary of reconciled revenues from mining sector

Payments from :	Revenues (MWK million)	%
Reconciled revenue from the mining sector (*)	2,429	76%
Unilateral disclosure by Government Agencies (**)	748	24%
Total Government revenues from mining sector (***)	3,177	100%

(*) Reconciled revenues are detailed in Section 5.1.1 of the report

(**) Unilateral disclosure from Government Agencies are detailed in Section 6.3.1 of the report.

(***) Detailed in Section 6.1 of the report.

Based on the above, we have included payments of MWK 748 million as unilateral disclosure from Government Agencies in the report. These account for 24% of total revenues declared by Government Agencies. Details of the unilateral disclosures by Government are presented in Section 6.2 of the report.

Forestry sector

Reconciled revenues from the forestry sector represent 92% of total adjusted revenues collected by MRA and DoF from forestry companies detailed as follows:

Table 7: Summary of reconciled revenues from forestry sector

Payments from :	Revenues (MWK million)	%
Reconciled revenue from the forestry sector (*)	4,987	92%
Unilateral disclosure by Government Agencies (**)	404	8%
Total Government revenues from forestry sector (***)	5,391	100%

(*) Reconciled revenues are detailed in Section 5.1.1 of the report

(**) Unilateral disclosure from Government Agencies are detailed in Section 6.3.1 of the report.

(***) Detailed in Section 6.1 of the report.

Based on the above, we have included payments of MWK 404 million as unilateral disclosure from Government Agencies in the report. These account for 8% of total revenues declared by Government Agencies. Details of the unilateral disclosures by the Government are presented in Section 6.2 of the report.

Transport sector

In accordance with the Terms of Reference, the revenues from the transport sector have not been included in the reconciliation scope but the report should cover the minimum information about Vale and CEAR railway context.

Unilateral disclosure from extractive companies

Extractive companies disclosed payments of MWK 166 million unilaterally which cover social payments.

Details of the unilateral disclosures by companies are presented in Section 6.2 of the report.

1.4. COMPLETENESS AND RELIABILITY OF DATA

Data submission

Government Agencies

All Government Agencies included in the reconciliation scope submitted their reporting templates,

Extractive companies

Two (2) companies out of the eighteen (18) included in the reconciliation scope did not submit their reporting templates. Receipts reported by Government Agencies and relating to these extractive companies amounted to MWK 473 million accounting for 5.7% of reconciled revenues as detailed in the table below:

Table 8: Reporting template not submitted by the extractive companies

Company	Amount (MWK)	% of reconciled revenues
Strabag International Ltd	0	0.0%
Vizara Plantation	473,214,047	5.7%
Total of reporting templates not submitted	473,214,047	5.7%
Total Reconciled revenues	8,317,182,902	100.0%

Source: MWEITI Reporting templates

In addition, before the scoping phase, MWEITI sent the reporting template to all companies that have been selected in during the previous EITI reconciliation exercise. As a result, three (3) extractives companies not retained in the reconciliation scope committed to submit their reporting templates to support the EITI process in the country. Revenue reported by these extractive companies are listed in the table below:

Table 9: List of extractive companies that submitted templates but not retained in the reconciliation scope

Company	Amount (MWK)
Globe Metals and Mining Africa Ltd	9,594,648
Globe Metals and Mining Exploration Ltd	11,075,613
Lancaster Exploration Ltd	6,615,417

Source: MWEITI Reporting templates

On this basis, we were unable to conclude that this report covers all significant revenues made in the Fiscal Year 2016/17 by extractive companies.

Data Reliability

Government Agencies

All Government Agencies included in the reconciliation scope submitted reporting templates signed by authorised officer.

All reporting templates of Government Agencies were certified by the Auditor General except for an amount of MWK 685,889,390 representing 8.3% of reconciled revenues as follows:

Table 10: Qualified amounts by the Auditor General

Government Agency	Company	Amount (MWK)	% of reconciled revenues
Department of Forestry	AKL Timbers Processing	26,058,000	0.3%
Department of Forestry	Raiply Malawi Ltd	431,787,398	5.2%
Department of Forestry	Total Land Care	10,408,000	0.1%
Department of Mines	Cilcon Ltd	455,990	0.0%
Department of Mines	Hamra Oil Holdings Ltd	161,000,000	2.0%
Department of Mines	Sovereign Services Ltd (A subsidiary of Mc Court Mining Pty Ltd)	25,602,500	0.3%
Department of Mines	Mchenga Coal Mines Ltd	1,098,500	0.0%
Department of Mines	Mota Engil Ltd	72,250	0.0%
Department of Mines	Optichem 2000 (Malawi) Ltd	94,150	0.0%

Government Agency	Company	Amount (MWK)	% of reconciled revenues
Department of Mines	Paladin (Africa) Ltd	921,000	0.0%
Department of Mines	RAKGAS MB45 Ltd	14,000,000	0.2%
Department of Mines	Shayona Cement Co	189,869	0.0%
Department of Mines	Terrastone Ltd	14,001,553	0.2%
Department of Mines	Zalewa Agriculture Lime Co	200,180	0.0%
Total of amounts qualified by the NAO		685,889,390	8.3%
Total Reconciled revenues		8,317,182,902	100.0%

Source: Audit report of the National Audit Office on the validation of MWEITI reporting templates for 2016/17 financial year

Extractive companies

Four (4) extractive companies submitted their reporting templates not signed by authorised officers at management level. The revenues reported by Government Agencies in respect of these companies amounted to MWK 480 million representing 5.8% of reconciled revenues as detailed in the table below:

Table 11: Reporting templates submitted by the extractive companies not signed by authorised officers at management level

Company	Amount (MWK)	% of reconciled revenues
Mota Engil Ltd	334,235,067	4.0%
Cement Products (MW) Ltd	125,619,320	1.5%
Nyala Mines Ltd	14,162,256	0.2%
Optichem 2000 (Malawi) Ltd	5,687,331	0.1%
Total of not signed reporting templates	479,703,974	5.8%
Total Reconciled revenues	8,317,182,902	100.0%

Source: MWEITI Reporting templates

Four (4) extractive companies submitted reporting templates without their audited financial statements. The revenues reported by Government Agencies in respect of these four companies amounted to MWK 813 million representing 10.5% of reconciled revenues. These are as follows:

Table 12: List of extractive companies that did not submitted audited financial statements

Company	Amount (MWK)	% of reconciled revenues
Total Land Care	652,650,052	7.8%
Cement Products (MW) Ltd	125,619,320	1.5%
Sovereign Services Ltd (A subsidiary of Mc Court Mining Pty Ltd)	81,005,588	1.0%
Nyala Mines Ltd	14,162,256	0.2%
Total of Audited financial statements not submitted	813,029,216	10.5%
Total Reconciled revenues	8,317,182,902	100.0%

Source: MWEITI Reporting templates

Fourteen (14) extractive companies submitted reporting templates not certified by an Independent Auditor. The revenues reported by Government Agencies in respect of these 15 companies amounted to MWK 6,229 million representing 74.9% of reconciled revenues. These are as follows:

Table 13: List of extractive companies that did not submitted certified reporting templates

Company	Amount (MWK million)	% of reconciled revenues
Raiply Malawi Ltd	3,881,468,459	46.67%
Total Land Care	652,650,052	7.85%
Vizara Plantation	473,214,047	5.69%
Paladin (Africa) Ltd	347,775,000	4.18%
Mota Engil Ltd	334,300,317	4.02%
Mchenga Coal Mines Ltd	158,444,575	1.91%
Zalewa Agriculture Lime Co	141,261,947	1.70%
Cement Products (MW) Ltd	125,619,320	1.51%
Sovereign Services Ltd (A subsidiary of Mc Court Mining Pty Ltd)	81,005,588	0.97%
Nyala Mines Ltd	14,162,256	0.17%
Cilcon Ltd	12,378,289	0.15%
Optichem 2000 (Malawi) Ltd	5,687,331	0.07%
Lafarge Cement Co Ltd	1,047,500	0.01%
Strabag International Ltd	0	0.00%
Total of Audited financial statements not submitted	6,229,014,681	74.89%
Total Reconciled revenues	8,317,182,902	100.00%

Source: MWEITI Reporting templates

The status of reporting templates submitted by extractive companies are presented in **Annex 3** of the report.

Given the significance of the matters stated above, we were unable to conclude that the financial data submitted by reporting entities and included in this report were subject to audits which have been performed in accordance with international standards.

1.5. RECONCILIATION OF CASH FLOWS

The purpose of reconciling payment flows is to identify any potential discrepancies in the declarations and to clarify them. The discrepancies initially identified were analysed and adjusted whenever the relevant supporting documents were made available by the reporting parties.

In accordance with the data collected from companies and Government Agencies, total revenues generated from the industries included in the MWEITI report amounted to MWK 11,393 million. Total revenues included in the reconciliation scope amount to MWK 8,254 million.

After adjustments and reconciliation work, a total difference negative of MWK 262 million remained unreconciled and which represents 3.2% of Government revenues as set out below:

Table 14: Cash flow reconciliation

Sector	Extractive entity (MWK million) (a)	Govt (MWK million) (b)	Unreconciled Difference (c) = (a) - (b)	% (d) = (c)/(b)
1- Department of Mines (DoM)	447	602	(155)	(25.7%)
2- Malawi Revenue Authority (MRA)	6,238	7,074	(837)	(11.8%)
3- Department of Forestry (DoF)	1,370	641	730	113.9%
Reconciled Government revenues	8,055	8,317	(262)	(3.2%)

Source: MWEITI Reporting Templates

Details of the reconciliation exercise and adjustments made by company and by tax are set out in Section 5 of the report, while individual reconciliation templates by company are presented in Annex 8 of the report.

1.6. RECOMMENDATIONS

Relevant recommendations and additional measures to be implemented in order to improve the EITI process in Malawi can be summarised as follows:

Table 15: List of recommendations

N°	Recommendations
1	Maintain a publicly available register of forestry concessions
2	Disclosure of contracts/agreements
3	Submission of data at project level
4	Mainstreaming the creation of EITI data and EITI disclosure
5	Follow up of non-tax payments
6	Accuracy of production data
7	Data completeness, quality and assurance
8	Accuracy and comprehensiveness of data included in the reporting templates
9	Failure to meet the deadline by the reporting entities
10	Lack of feedback on reconciliation queries
11	Lack of a unique tax identification number
12	Implementing the recommendations made in the previous MWEITI reports

These recommendations are detailed in Section 7 of the report.

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2. APPROACH AND METHODOLOGY

The reconciliation process relating to the EITI reporting consisted of the following steps:

- conducting a scoping study to determine the scope of the reconciliation exercise and to design the reporting templates;
- the collection of payment data from Government Agencies and extractive companies, which provides the basis for the reconciliation;
- a comparison of amounts reported by Government Agencies and extractive companies to determine if there are discrepancies between the two sources of data; and
- contact with Government Agencies and extractive companies to resolve the discrepancies identified.

2.1. SCOPING

The scope was agreed based on aspects which should be considered in determining the scope for the MWEITI report for the 2016/17 Fiscal Year, including:

- materiality threshold for receipts and payments;
- taxes and revenues to be covered;
- companies and Government Agencies to be included in the report;
- reporting templates to be used; and
- assurances to be provided by reporting entities to ensure the credibility of the data made available to the Independent Administrator.

The results of the scoping study described in Section 4 of the report.

2.2. DATA COLLECTION

We updated instructions, including reporting templates and reporting guidelines, requesting extractive companies and Government Agencies to report all required data.

Extractive companies and Government Agencies have been requested to fill in and submit a reporting package, including the Reporting Template and the Instructions for its completion.

Extractive companies and Government Agencies as well as Agencies were also required to report directly to the Independent Administrator (IA), to whom they were also requested to direct any queries about the reporting templates.

The deadline for submission of the reporting templates was 19 October 2019. Accordingly, any data submitted after that date has not been considered in this report.

2.3. RECONCILIATION AND INVESTIGATION OF DISCREPANCIES

The process of reconciling the data and investigating discrepancies was carried out between 30 September and 19 October 2019. In carrying out the reconciliation, we performed the following procedures:

- figures reported by extractive companies were compared item-by-item to figures reported by Government Agencies. Consequently, all discrepancies identified have been listed item by item in relation to each Government Agency and extractive entity;

- where data reported by extractive companies agreed with the data reported by Government Agencies, the government figures were considered to be correct and no further action was undertaken; and
- Government Agencies and extractive companies were asked to provide supporting documents and/or confirmation for any adjustments to the information provided on the original data collection templates.

In cases where it was not possible to resolve discrepancies, reporting entities have been contacted directly for additional supporting documentation evidencing the payments declared. In certain cases, these differences remained unresolved. The results of the reconciliation exercise are presented in Section 5 of the report.

2.4. RELIABILITY AND CREDIBILITY OF DATA REPORTED

In order to comply with EITI Requirement 4.9 and to ensure credibility of the data submitted, the following approach has been followed in the preparation of the MWEITI Report for the fiscal year 2016/17:

- for each company the “Payment/Receipt Report” should be signed by an authorised senior official (at board level);
- for every Government Agency the “Payment/Receipt Report” must be signed by an authorised senior officer;
- extractive companies were requested to submit their 2017 audited financial statements; and
- in order to make any changes to the information provided on the original data collection templates, supporting documents and/or confirmation from reporting entities were requested in order to make these available to the IA.

2.5. ACCOUNTING RECORDS

In accordance with Requirement 4.7 of the EITI Standard, data has been reported by company, by payment flow and by Government Agencies. Reporting entities were requested to provide relevant details along with the reporting templates for each payment flow, as well as contextual information.

The reconciliation has been carried out on a cash basis. Accordingly, payments made prior to 1st July 2016 have been excluded. The same applies to payments made after 30 June 2017.

The reporting currency is MWK. For payments made in foreign currency, the reporting entities were required to report in the currency of payment. Payments made in foreign currency have been converted to MWK at the actual rate used by the Government Agencies to record the amount received.

2.5.1. Extractive companies

Extractive companies normally prepare their accounting records on the accrual basis, i.e. the tax expense is recognised at the time it is due rather than the time when it is paid. However, only the amounts actually paid during the Fiscal Year from 1 July 2016 to 30 June 2017 would have to be declared in the Reporting Templates.

2.5.2. Government agencies

In respect of Government Agencies, care has been taken to ensure that amounts shown on the “Payment/Receipt Report” include all receipts during the 2016/17 Fiscal Year, irrespective of whether the receipt was allocated in the Agency’s records against amounts due in previous or subsequent fiscal years.

3. CONTEXTUAL INFORMATION ON THE EXTRACTIVE INDUSTRIES

Malawi's mineral resource development is characterised by low levels of mining, low value industrial, semi-precious and energy minerals.

With a surface area of 118,000 km² and an estimated population of 18 million⁷, Malawi is located in South Eastern Africa. The country is split by the Great Rift Valley and the large Lake Malawi. It is landlocked and shares borders with Mozambique, Zambia and Tanzania.

The Government of Malawi targets to improve the mineral sector's contribution to over 20% of GDP in 2020⁸.

Regarding the Foreign Direct Investment (FDI) in the Mining sector, Malawi has made very little progress in attracting investors. Few investors, particularly from Australia and Portugal have moved in to set up mineral exploration and mining in the country⁹.

The Government of Malawi through its Ministry of Economic Planning and Development has indicated that mining activities are expected to increase in the medium term in terms of production and that efforts will be geared towards value addition of all minerals. The main strategies for mining include developing a functioning institutional setting to promote mining, ensuring compliance by small, medium and large scale miners with environmental and safety standards, supporting small scale miners by integrating them in minerals market and increasing their value addition, and increasing investment by private sector companies in medium and large scale mining¹⁰.

The country is also promoting oil and gas exploration, particularly around the Lake Malawi region but some have expressed concerns about the sector's environmental impact especially about the oil exploration around Lake Malawi.

The sectors covered by this report are:

- oil and gas exploration;
- mining sector;
- forestry sector; and
- transport sector.

3.1. GENERAL CONTEXT

3.1.1. Oil and gas exploration

The oil discoveries in lakes in neighbouring countries such as Chad, Sudan, Kenya and Uganda, which form part of the East African Rift System attracted interests of oil companies to explore for oil and gas in Lake Malawi.

In the 80's, Duke University conducted a ship-borne seismic survey over Lake Malawi under a research permit granted by the Government of Malawi. The research was sponsored by over ten

⁷ <http://www.worldbank.org/en/country/malawi/overview>

⁸ <https://eiti.org/malawi>

⁹ <https://mininginmalawi.com/tag/foreign-direct-investment/>

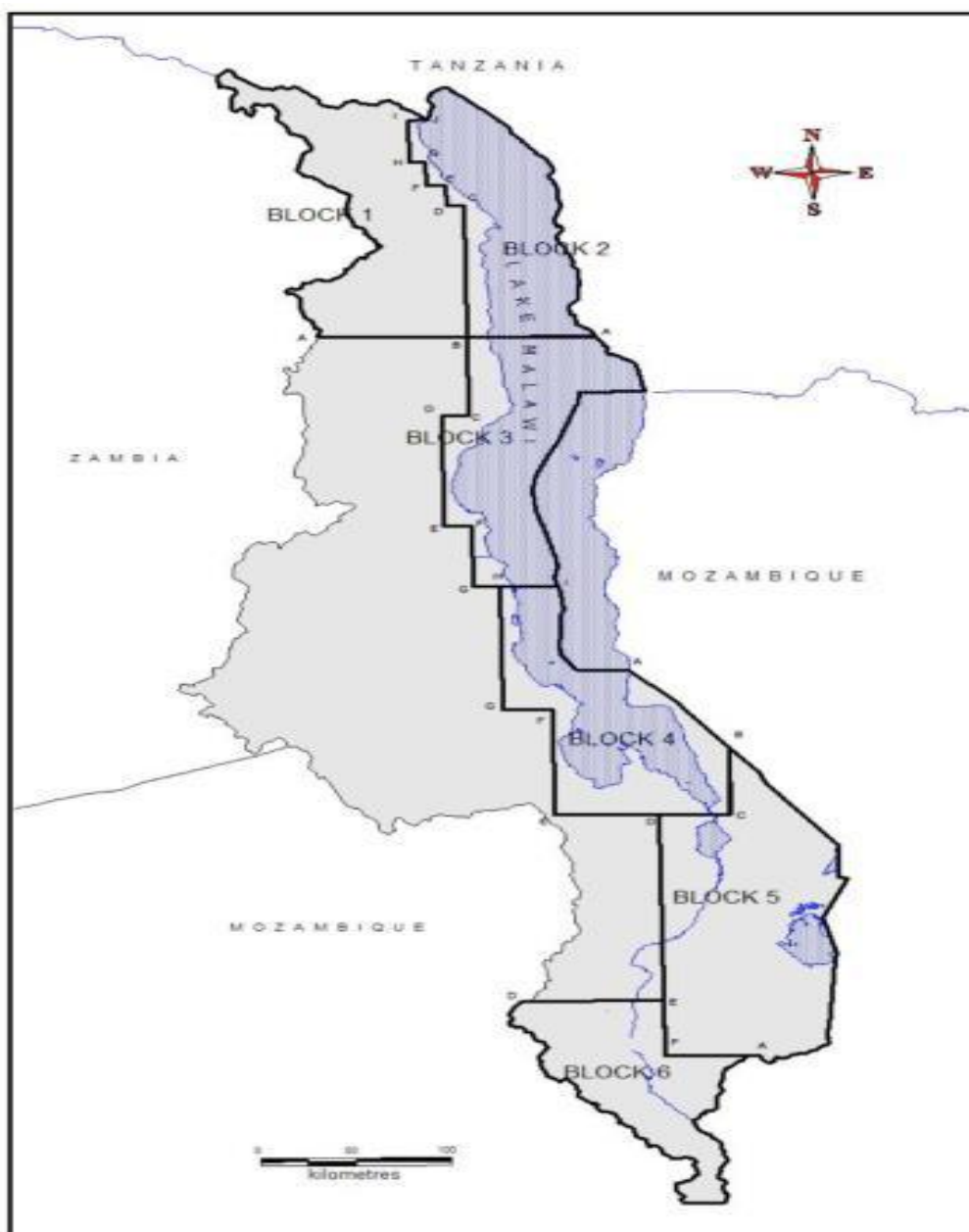
¹⁰ <https://mininginmalawi.com/2018/04/20/malawi-growth-development-strategy>

international oil companies including Shell Exploration B.V., Mobil, and Placid. The results of this research indicated that there were thick sedimentary rocks in some parts of the lakebed with potential hydrocarbon accumulation. This was followed by shallow scientific drilling on the lakebed by the American Syracuse University in 2004 in order to collect drilled core samples for research purposes. The primary objective of the research work was to study the drilled core samples to understand the past climate and geological evolution of the rift valley system containing Lake Malawi. The research was of great interest to Malawi as the results of the work increased the knowledge of the geology and hydrocarbon potential of the lakebed.

Main oil and Gas exploration projects

Since 2009, the Government of Malawi demarcated the country's oil prospecting area into six blocks and awarded Block 1 to Efora Energy (formerly SacOil Holdings Limited), Blocks 2 and 3 to Hamra Oil, Blocks 4 and 5 to RAKGAS MB45, and Block 6 to Pacific Oil and Gas.

Figure 3: Petroleum concession Map of Malawi



Source: Department of Mines

Block 1 Oil Exploration

Block 1 is the second biggest oil exploration licence demarcated in Malawi and is located onshore in the Northern Region covering the district of Chitipa and part of Karonga. The Government of Malawi granted a prospecting licence for the block to South Africa's SacOil Holdings in December 2012. The block is geologically on trend with the East African Rift System, a proven hydrocarbon province with prolific oil discoveries in Sudan, Chad, Kenya and Uganda.

Blocks 2 and 3 Oil Exploration

The project, owned by international expatriate firm Hamra Oil Holdings, entails the exploration for oil in Blocks 2 and 3 covering the Lake Malawi area of Karonga, Nkhatabay and Nkhotakota which also falls within the oil rich East African Rift System. Hamra Oil acquired the tenements from UK firm, Surestream Petroleum in 2014.

Blocks 4 and 5 Oil Exploration

The two blocks cover parts of the districts of Nkhotakota, Dedza, Machinga, Mangochi, Blantyre, Zomba, Mulanje, Thyolo and Phalombe. The tenements located within the oil rich East African Rift system are held by UAE firm, Rak Gas MB45.

Block 6 Oil Exploration

The tenement covering the lower Shire Valley area is held by multinational oil search firm, Pacific Oil Limited.

3.1.2. Mining and quarrying sector

Malawi has several large mineral deposits with economic potential, such as:

- Phosphates (apatite) at Tundulu in Phalombe;
- Bauxite on Mulanje Mountain;
- Kaolinitic clays at Linthipe and Senzani in Dedza and Ntcheu;
- Coal in Rumphu, Chitipa, Karonga, Nsanje and Chikwawa;
- Kyanite in Ntcheu;
- Limestones in several districts in the country;
- Rare Earths (including Strontianite and Monazite) in Balaka and Phalombe;
- Graphite in Salima and Lilongwe;
- Sulphides (Pyrite and Pyrrhotite) in Lilongwe and Dowa;
- Iron ore in Blantyre;
- Titanium minerals along the Lakeshore along the Lakeshore in Salima and Nsanje; and
- Vermiculite in Mwanza.

Most of these minerals have been evaluated in the past by either the Geological Survey Department or private companies. Only gemstones, phosphate, coal, limestone, and uranium have been exploited. In addition, rock aggregate is exploited in many parts of the country for the construction industry.

Up until the year 2008 coal mining companies used to be the largest employers in the mining sector. The total employment in the mining sector companies by 2010 was around 3,800 with almost around 13,500 involved in the small scale mining activities country wide.

The potential mineral reserves in Malawi can be summarised as follows¹¹:

Table 16: Potential mineral reserves in Malawi

Deposit	Location	Reserves (Million Tonnes)	Grade
Bauxite	Mulanje	28.8	43.9% Al ₂ O ₃
Uranium	Kayelekera	12,5	0.15% Ur3O8
Monazite/ Strontianite	Kangankhunde	11.0	8% Strontianite and 60% REO
Graphite	Katengeza-Dowa	8.0	75.6 gm per m ³
Limestone	Malowa Hill-Bwanje	15	4% CaO, 1.2% MgO
	Chenkumbi-Balaka; Chikoa-Livwezi-Kasungu	10	46.1% CaO, 3.5% MgO
Titanium bearing Heavy	NKhotakota-Salima Chipoka	700	5.6% HMS
Mineral Sands	Mangochi	680	6.0% HMS
	Halala (Lake Chilwa)	15	6.0% HMS
Vermiculite	Feremu-Mwanza	2.5	4.9% (Med+Fine)
Coal	Mwabvi-Nsanje	4.7	30% ash
	Ngana-Karonga	15	21.2% ash
	Mchenga-Rumphi	5	1 7% Ash, 0.5% Sulphur and calorific value of 6,800kcal/kg
Phosphate	Tundulu-Phalombe	2.0	17% P ₂ O ₅
Pyrite	Chisepo-Dowa	34	8% S
	Malingunde-Lilongwe	10	12% S
Glass Sands	Mchinji Dambos	1.6	97% SiO ₂
Niobium	Kanyika-Mzimba	60	2900ppm Nb ₂ O ₅
Dimension Stone	Chitipa, Mzimba, Mangochi, Mchinji, Chitipa Chikwawa, Rumphi, Ntcheu		Blue, Black, Green, and Pink Granite Numerous pegmatites and volcanic

Source: Annual Economic Report 2017

Main exploration activities in mining sector

Corundum

The major exploitation of corundum mine in the country is located in the Ncheu District. The main exploration activities for corundum was carried out by Nyala Mines Ltd in 2017. An Exclusive Prospecting Licences was granted to Chakhala Enterprises in 2016 for an area 58 Km².

Uranium

¹¹

The first modern and relatively major mining operation for uranium at Kayelekera in Karonga district in the northern part of the country was put on maintenance during 2016/17 FY and there was no production during this period. The mine operated by Paladin (Africa) Ltd was considered to be the biggest mining project in Malawi's history with an average production of 1,500 tonnes of uranium per year. This mine put Malawi on the world map as a mining country and considerably increased the contribution of the sector to GDP (about 1% of the country's GDP).

Global demand is expected to increase in the coming years due to the construction of nuclear reactors in China, India, Russia and the Middle East. This is expected to lead to uranium price increases. Production of uranium in the country is therefore likely to resume in the coming years¹².

Iron ore

The iron ore at Nthale was discovered during a regional geochemical survey in 1956. The ore occurs as banded hematite magnetite deposits. Iron ore is used by local cement factories.

The mineral was being explored between 2004 and 2014 by Shayona Cement Co. and African Consolidated Mining Sa.

Coal

There are proven coal reserves across the country and most of the production is from Mchenga, Nkhachira and Kaziwiziwi mines. Coal is used by local factories and some is exported to Rwanda and Tanzania.

The main exploration activities for coal was carried out mainly by Lisikwa Investments in 2008, Mchenga Coal Mines Ltd and Mwabvi Coal Mine in 2011.

Lime

Limestone is being used as feed stock for the production of lime and manufacture of cement, tobacco estates, agriculture lime, poultry and paint industries for local markets. Recently, the country has exported lime products to Mozambique.

The main exploration activities for lime is carried out mainly by Cement Products (MW) Ltd in 2009, Lafarge Cement Company Ltd in 2012, Zalewa Agriculture Lime Co in 1999.

Rock Aggregates

Production of Rock Aggregates is significant from small to large scale levels. Rock aggregate has continued to be exploited in many parts of the country for the construction industry. The sector, however; suffers from illegal practices. Companies producing rock aggregate for government projects are exempt from paying royalties but several of these companies also engage in illegal commercial activities.

The major exploration activities for rock aggregates were carried out by Terrastone Ltd in 2013, Mota Engil Ltd in 2009 and Cilcon Ltd in 2010.

¹² Section 2.2.2, AER 2017

3.1.3. Artisanal and Small-Scale Mining sector

Artisanal and Small Scale Mining (ASM) in Malawi is generally carried out through labour intensive methods for limestone for lime production, clay for pottery, and gemstones. Small scale mining is facilitated by Mineral Permits, Mining Claim Licences and Reserved Mineral Licences.

Artisanal and Small Scale Mining (ASM) is largely unregulated and typically practised in the most remote rural areas of Malawi by a population with little other employment alternatives.

Meanwhile, much of actual economic potential is lost due to the lack of legal or fiscal framework for small-scale mining and due to rudimentary production, processing and marketing techniques.

Gold

Gold resources of Malawi remain unexplored. Informal alluvial gold panning activities in the Makanjira area in the lakeshore district of Mangochi was reported to the Department of Mines in August 2017. Gold mining operations included several rivers such as Unga, Lugalo, Lukoloma and Thilasi. There is no survey conducted so far to give any indication if the deposits or the informal activities would potentially have any significant contribution to Malawi's economy.

Gemstones

Gemstones that are being mined at small scale level in the country include ruby, sapphire, tourmaline, aquamarine, and rhodolite. Activities on gemstones increased in the Salima and Dowa Districts and Kafukule in Mzimba District. Small scale gem miners face the problem of lack of gemstone marketing centres, where they can sell their extracted products. Therefore very small quantities are being declared and exported officially¹³. In order to curb illegal marketing of gemstones, the Ministry of Natural Resources, Energy and Mining (MNREM) has plans to set up a gemstone marketing centre. There is no study or proper mapping indicating if informal activities have any potential significant contribution to Malawi's economy.

3.1.4. Forestry sector

Malawi has a land area considered as forest land which includes mainly woodlands, closed evergreen mountain forests, stream-bank forests, and mountain grassland and semi-evergreen forests. This land area was threatened by the deforestation that dropped by 1% of forest land annually¹⁴.

The distribution of the operating areas is as follows:

- 20,000 hectares of the forestry is under a sixty-year concession agreement with Raiply Malawi Ltd since 2009. The company agreement covers Chikangawa, Champhoyo and Kalungulu of Viphya Plantation. These areas include not only pine species but also areas of cypress, cedar, eucalyptus and other species;
- of the remaining 33,000 hectares of Viphya Plantations which were managed by government to avail Malawian cooperative loggers the possibility to log in the forests in a sustainable manner;
- 10,000 hectares are under concession to Total Land Care; and

¹³ <https://mininginmalawi.com/2016/10/05/views-from-malawis-asm-sector-malawi-losing-out-through-gemstone-smuggling/>

¹⁴ <https://www.land-links.org/country-profile/mala.wi/>

- the Timber Millers Cooperatives Union (TMCU) have been authorised to manage 10,000 hectares under an agreement since December 2011.

In line with international developments, the Government of Malawi developed other national policy documents and strategies such as the Vision 2020 and the Malawi Growth Development Strategy (MGDS) of 2006 and others. The Malawi Growth and Development Strategy goal on forestry is to reduce environmental degradation with the medium term expected outcome of ensuring sustainable use and management of forestry resources in Malawi. It is also expected that an estimated 200,000 hectares of forest-land is expected to be replanted in-order to reverse negative impacts of deforestation¹⁵.

3.1.5. Transport Sector

For a landlocked country such as Malawi, road and rail systems and those of the neighbouring countries are the corner stone for international trading and transportation from and to seaports. The transport system is currently comprising 15,451 kilometres of roads, 810 kilometres of railway track, four major lake harbours and five commercial airports¹⁶.

The very first railway track to be built in Malawi was from Blantyre to Chiromo, on the south bank of the shire river in 1909. Since that time, several rail projects have been built¹⁷. Passing through Mozambique, the rail covers a distance of 799 kilometres from Blantyre to the port of Nacala and a distance of 568 kilometres from Blantyre to the Port of Beira¹⁸.

Transport of Malawi minerals

Extractive companies operating in Malawi use their own vehicles as primary means of transport to move extracted minerals throughout and outside the country. Therefore, revenues from transportation of minerals extracted from Malawi are not expected to be material.

Transport project for coal extracted from abroad

The Nacala Railway project was developed for the transportation coal extracted from mines located in Western Mozambique to the Mozambican Port of Nacala passing through Malawi lands. The project was meant to develop rail access from the deep-water port of Nacala to the company's mines near Moatize in the North of Mozambique¹⁹.

Under an agreement signed between the Government of Malawi and the Brazilian mining company Vale Logistics Ltd in December 2011, the company financed the construction of 138 kilometres of railroad from Kachaso in Chikwawa on the western border of Malawi, passing through Mwanza and Neno Districts to join the existing railway network at Nkaya junction in the Balaka District in the South central of Malawi. Vale Logistics Ltd started operating trains on the rail line in 2016²⁰.

¹⁵ <https://www.afidep.org/resource-centre/downloads/policy-guidelines/malawi-growth-development-strategy-mgds-iii-2017-2022/>

¹⁶ <http://www.motpwh.gov.mw/index.php/about-us>

¹⁷

http://www.malawi.gov.mw/images/Publications/NTMP_Final_Documents/Sub_Sectr_Rail/NTMP_Rail_Sub-Sectoral_Plan.pdf page 20

¹⁸ <http://www.motpwh.gov.mw/index.php/about-us>

¹⁹ "Mining drives African rail plans". *Railway Gazette*. 1 November 2010. Retrieved 30 November 2017.

²⁰ Annual Economic Report 2016

The Brazilian mining company also concluded a partnership with Mozambican State-Owned Enterprise Mozambique Ports and Railways (CFM) in July 2012 to improve the existing line of the Nakala Logistics Corridor²¹.

Given that the rail route to the Indian Ocean is shorter than existing export routes from most parts of Zambia, it has potential of becoming the main international mode of goods transport from all or parts of Zambia, to both ports of Nacala and Beira.

Figure 4: Railway Transport routes ²²



²¹ "Vale starts work on Nacala corridor". *Railway Gazette*. 10 December 2012. Retrieved 30 November 2017.

²² Malawi National Transport Master Plan, Ministry of Transport and Public Works http://www.malawi.gov.mw/images/Publications/NTMP_Final_Documents/Sub_Sector_Rail/NTMP_Rail_Sub-Sectoral_Plan.pdf

3.2. LEGAL FRAMEWORK

3.2.1. Legal framework in oil and gas exploration

The Malawian upstream oil and gas sector is regulated by the Petroleum Exploration and Production Act (1983) (PEPA), the Environmental Management Act of 1996 and the Petroleum Exploration and Production Regulations 2009. A Petroleum Policy as well as a model Production Sharing Agreement are being drafted. Malawi is currently reviewing its Petroleum Act.

The table below summarise the key PEPA (1983) regulations²³:

Table 17: Key PEPA (1983) regulations

Regulation	Description
Petroleum (Application) Regulations	The regulations present pre-requirements for applicants to petroleum exploration licences and to petroleum production licences and for their renewals.
Petroleum (Constitution of Blocks) Regulations	The regulation stipulates that the Minister shall cause to prepare a reference map showing the geographical area of the country divided into blocks. The regulations refer to the 6 blocks already designated for exploration activities.
Petroleum (General Provisions) Regulations	The regulations give more guidance on Section 26 of the PEPA and define the protocol on survey of wells that can be requested by the Commissioner.
Petroleum (Prescribed Fees and Annual Charges) Regulations	The regulations set out: <ul style="list-style-type: none">▪ in the First Schedule the application fees and renewal of exploration and production licences;▪ in the Second Schedule the annual charges; and▪ in the Third Schedule the training fees.
Petroleum (Records, Reports and Accounts) Regulations	The regulations set out detailed administrative and reporting requirements of the licence holder as well as the duties on termination of the licence.
Petroleum (Registration and Transfer of Licences) Regulations	The regulations set the licence transferability requirements and the right of the Minister to ask for any additional information.

Malawi is implementing some reforms in the Petroleum sector. The most notable ones are:

- **Petroleum Policy:** the Malawian Government is in the process of developing a Petroleum Policy. The main purpose of this policy is to govern oil exploration and production activities in order to ensure that petroleum resources that may be found in the country are exploited for the benefit of the current and future generations without compromising on the sustainable management of the environment.
- **Reviewing of the Petroleum Exploration and Production Act of 1983:** The Government of Malawi is currently reviewing this act.

3.2.2. Legal framework in the mining sector

The Constitution of Malawi stipulates that “all lands and territories of Malawi are vested in the Republic”. The Registered Land Act defines ‘land’ and “land covered with water, all things growing on land and buildings and other things permanently affixed to land”. All minerals in land in Malawi

²³ [https://mininginmalawi.com/key-documents/...](https://mininginmalawi.com/key-documents/)

are vested in the President on behalf of the people of Malawi in accordance with the Mines and Minerals Act (1981)²⁴. Similarly, the property of petroleum in land in the country is vested in the President on behalf of the people of Malawi in accordance with the Petroleum Exploration and Production Act (1983).²⁵

Legislation into force during 2016/17

The minerals sector is regulated by the Mines and Minerals Act (1981). This Act provides for the licensing and regulation of private operators. The Mines and Minerals Policy of Malawi was approved in March 2013 to outline the Government's expectations with regards to the contributions of all stakeholders in the sustainable development of Malawi's mineral resources. The government of Malawi has drafted a new Mine and Minerals Act which was sent to Parliament and which is awaiting Presidential ascension.

MNREM has also drafted an Artisanal and Small-Scale Mining Policy. This policy was submitted to the Office of the President and Cabinet, but it has yet to be approved. The ASM policy has been developed to stimulate and guide ASM operations by administering, regulating and facilitating the growth of the sub-sector through a well-organised and efficient institutional framework. The Policy will further promote orderly and environmentally friendly artisanal and small-scale mining.

We set out below the list of regulations in the Mines and Minerals Act (1981)²⁶:

Table 18: List of regulations in the Mines and Minerals Act (1981)

Regulations	Description
Mines and Minerals (Claims) Regulations	Limitation of claim area, shape of claim area, possession process of claim, mode of application and renewal application and priority, registration, posting of claim number, suspension of work, in the case of ground in excess, taking forcible possession of a claim, obligations on abandonment, transfer of whole or share of claim and miscellaneous provisions regarding transfers, amalgamation of claims, survey necessities and registration, notification of grant process, non-resident holder of claim obligations, accounts to be kept by the holder, returns to be furnished, titles to be produced, fees and rent
Mines and Minerals (Disputes) Regulations	Dispute procedures, powers and responsibilities of the Commissioner for Mines and Minerals, fees
Mines and Minerals (Mineral Rights) Regulations	Shape of land area, dimensions of Mineral rights, demarcation of mining areas, application for approval of transfers, fees and annual charges
Mines and Minerals (Miscellaneous Fees) Regulations	Fees for granting of permits for export minerals, issuing minerals permits and reserved mineral licences
Mines and Minerals (Non-Exclusive Prospecting Licence) Regulations	Application process for licences and their renewals, information requirement, restrictions, duties of licence holders, transferability of licences, types of licences and fees
Mineral Permits (Prescribed Minerals) Regulations	These Regulations provide for a list of specific minerals that are prescribed
Mines and Minerals (Prescribed Operations) Regulations	List of prescribed operations and manner of carrying out these operations
Mines and Minerals (Public Purposes) (Prescription) Regulations	The Regulations defines the public purposes of section 103 of the Act when it is necessary or expedient in the interests of defence, public safety, public order, public health, town and country planning, or the

²⁴ Ch6101s1]1

²⁵ [Ch6102s2]2

²⁶ Most of these regulations are available online on the following link : <https://mininginmalawi.com/key-documents/>

Regulations	Description
	development or utilization of any property for the public benefit
Mines and Minerals (Reserved Minerals) Regulations	List of minerals reserved
Mines and Minerals (Reserved Minerals Licence) Regulations	Application process for Reserved Minerals Licence, records obligations of licensees and their rights of appeal, duration and termination of licences and consequences of termination, export of reserved minerals guidelines
Mines and Minerals (Royalty) Regulations	Application of mining regulations, demand processes and methods of calculation, returns and obligations by licensees, interpretation and royalty rates
Mining (Safety) Regulations	Interpretation of the safety regulations, their citations and applications, offences, and penalties. The regulations also cover: Health, Safety and Accidents, Surface and Underground Operations in general and in detail, Hauling and Hoisting

The Government of Malawi is undertaking reforms of the mining law and is currently awaiting its presidential ascension.

Ongoing reforms

According to the above, Malawi is currently implementing some reforms in the mining sector. The most notable ones are as follows:

- i. Review and reform of the Mining Legislation:
 - o review of the Mines and Minerals Act of 1981: The draft bill has been already sent to Parliament and approved and gazetted in 2019; and
 - o drafting of a standard Mining Development Agreement: Mining companies wishing for a mining agreement with the Government of Malawi will be presented with a standard Mining Agreement, where the fiscal and environmental terms will be imposed, but the technical terms may be negotiated.
- ii. Modernising Minerals Licensing through development of a computerised mining cadastre system: The Department of Mines is implementing a computerised mining cadastre system for the management of all mineral rights. Amongst other things, the system is strengthening investors' property rights and security of tenure and enhancing the transparency of the mineral licensing process. The system will thus be maintaining a database of all concession areas with their ownership status, time validity, geographical position of the mineral concession areas, fees and dues paid, and other relevant information.
- iii. Drafting of the Artisanal and Small-Scale Mining Policy: An Artisanal and Small-Scale Mining Policy was drafted and was already approved by the cabinet. This Policy has been developed to stimulate and guide ASM activities by administering, regulating and facilitating the growth of the sub-sector through a well-organised and efficient institutional framework and intensifying provision of technical extension services to the artisanal and small-scale miners.
- iv. Strengthening Supervision of Minerals Operations: The Department of Mines is developing standard procedures for mining inspections and supervision to ensure that all mining inspectors look for the same aspects at any mining operation. The exercise will involve:
 - o collecting data on occupational health, safety and environment;
 - o developing an inventory of all industrial explosives;
 - o monitoring compliance to safety standards of explosives magazines;

- checking mine operators' compliance to Environmental Management Plans (EMP) as well as mine plans;
 - collecting environmental samples (water samples from mining sites) for further scientific analyses; and
 - ensuring that radiation safety is being adhered to from the mine up to the processing plant.
- v. Reform the Minerals Royalty and Tax Regime: The Mining fiscal regime has been reviewed to ensure a coherent, standardised and globally competitive fiscal regime through the design and implementation of suitable royalty and tax regulations;
 - vi. Building Mineral Revenue Transparency through the creation of a Multi-Stakeholder Group (MSG) and being a member of the Extractive Industries Transparency Initiative (EITI);
 - vii. Building Capacity for Tertiary Education in Mining to increase the supply of Malawians qualified in mining-related disciplines;
 - viii. The current Mines and Minerals Act of 1981 does not have provisions for voluntary Corporate Social Responsibility (CSR) or Community Development Agreements (CDA). The new Mines and Minerals Bill has included a provision for any holder of a large-scale mining licence to sign a CDA with communities that will be affected by its mining operations in order to assist in the development and enhance the general welfare and the quality of life of the affected communities. CDA is a mandatory requirement and companies will still be required to exercise CSR; and
 - ix. Generate modern geoscience data and setting up of a modern electronic based geodata management centre at the Geological Survey Department which is responsible for acquiring, compiling, managing, publishing and disseminating geoscience databases and information concerning the geology and mineral resources of Malawi.

3.2.3. Legal framework in forestry sector

The Malawi constitution is the supreme law of the land. The government adopted a new Republican Constitution in 1995 which calls for sustainable management of environment and natural resources as well as the participation of all people in Malawi in the national development processes. Since the new constitution was adopted, a number of sector policies such as forestry, fisheries, wildlife, water, land and others were reviewed. Within the same period the government approved the Decentralisation Policy (1998) which aims at giving decision making powers to the local people.

The Forestry Sector in Malawi is governed by a number of policy and legal instruments. These are briefly outlined below:

Table 19: Legal framework in forestry sector

Name	Description
National Forestry Policy effective June (2016)	The National Forest Policy (1996) which was revised in 2016 sets out the policy framework for the forestry sector.
Forestry Act (FA) (1997)	It enacts many of the policy recommendations discussed in the National Forest Policy. It created a Forestry Administration, a Forest Management Board, Forest Reserves/Protected Areas, Customary Land Forests, afforestation and forest protection procedures, utilisation practices and a Forest Development and Management Fund.
Forest Rules (2010)	The rules set the amounts the non-tax payments to be made. These non-tax amounts include the amounts of royalties per indigenous tree as well as fees for camping, rest-houses occupation and business activities such as export licence application fees, mobile sawmill and logging fees.

Under section 36 of FA (1997), which states that “Notwithstanding anything on the contrary contained in this Act, the Minister may authorise the Director of Forestry to enter into a forest plantation agreement with any non-governmental organisation or community which may wish to plant trees in forest reserves, public land, customary land and private land.”

The FA (1997) grants specific responsibilities and functions to the Director of Forestry such as initiating and facilitating co-management agreements, in accordance with section 25 of FA (1997), and/or village forest areas, as per section 30 of FA (1997).

The Forestry rule was amended in December 2010 following government notice number 23 for Forestry Act 1997 (Cap.63:01), section 86, issued by the Minister of Natural Resources, Energy and Mining.

There are strong connections of the legal framework governing the forestry sector with other sectorial policies such as:

Name	Description
National Environmental Policy (2004)	Coordinates natural resources and environmental policy instruments in the country
National Land Policy (2002)	Promotes equitable access and tenure security to land and facilitates the attainment of social harmony and public awareness to ensure environmentally sustainable land use practices
National Decentralisation Policy (1998)	Promotes popular participation in governance through local governments
Water Policy (2005)	Promotes effective participation of the forestry in water resources management
National Parks and Wildlife Policy (2000)	Promotes conservation of wildlife including forestry and biodiversity
Land Resources Management Policy (2000)	Promotes natural generation and conservation in order to achieve suitable land utilisation
Energy Policy (2003)	Promotes the use of alternative sources of energy to reduce pressure on wood biomass

3.2.4. Legal Framework in transport sector

The rail sub-sector is regulated by the following legislations:

Table 20: Legal framework in transport sector

Type	Descriptions
Railways Act (1907)	Provides the regulations of construction, control, management and operation of all railways in Malawi ²⁷ . The RA is framed in a way that provides for public sector and private sector participation in the railway subsector in Malawi.
Public-Private Partnership Act (2011)	Enacted by the Parliament of Malawi in December 2011, this act regulates the partnership agreements between the public sector and the private sector for the supply of infrastructures and delivery of services as a means of contributing towards sustaining economic growth, social development and infrastructure development of the country.
Roads Fund Administration Act (2006)	The main purposes of this act are to create an administration Board to raise, administer and account for funds for construction, maintenance and rehabilitation of public roads, as well as to set up a Road Administration Fund.
Concession agreements	The Government of Malawi signed concession agreements with two companies: CEAR and Vale Logistics Ltd. These agreements enclose specific terms and requirements for both parties with regards the Project Financing of the Nacala Corridor.

3.3. INSTITUTIONAL FRAMEWORK

3.3.1. Institutional framework in oil and gas exploration

PEPA (1983) recognises the Minister of Natural Resources, Energy and Mining and the Commissioner for Petroleum Exploration and Production as the authorities regulating the petroleum sector.

The Commissioner for Petroleum Exploration and Production is appointed by the Minister and the latter is the sole and final licensing authority for petroleum operations in Malawi. However, in exercising his functions under PEPA, the Minister of Natural Resources, Energy and Mining shall always act subject to the general or special directions of the President.

The main Government Agencies in the Oil and Gas sector are:

- the Department of Mines;
- the Geological Survey Department;
- the Ministry of Natural Resources, Energy and Mining (MNREM);
- Malawi Revenue Authority (MRA); and
- Ministry of Finance (MoF).

The Ministry of Natural Resources, Energy and Mining set up the Oil and Gas Section under the Department of Mines to be responsible for all upstream (exploration and production) activities in Malawi.

²⁷ Malawi National Transport Master Plan - Rail Sub-Sectoral Plan.

3.3.2. Institutional framework in the mining sector

The main stakeholders in the mining sector are:

Table 21: Main stakeholders in the mining sector

Stakeholders	Descriptions
The Ministry of Natural Resources, Energy and Mining (MNREM)	<p>Ministry responsible for:</p> <ul style="list-style-type: none"> ▪ ensuring good management of the natural resources; ▪ promoting development, implementation and compliance of natural resources, energy and environment policies, programmes, legislation and other related instruments; ▪ realising capacity building in environmental education, public awareness and participation in sound natural resources, energy and environmental management practices; ▪ ensuring participatory development and implementation of natural resources, energy and environmental management planning and monitoring tools; ▪ providing efficient and responsive weather and climatic services including provision of information on climate changes that meet national and international obligations and contribute to Malawi’s social economic development; and ▪ transforming the country’s energy economy from one that is overly dependent on biomass to one with a high modern energy component in the energy mix.
Ministry of Finance Economic Planning and Development (MoF)	<p>Ministry mandated to formulate economic and fiscal policies and manage financial and material resources for the Government of Malawi in order to realise balanced and sustainable economic growth and to reduce poverty.</p>
Malawi Revenue Authority (MRA)	<p>Government agency under MoF responsible for assessment, collection and accounting of tax revenues.</p>
Department of Mines (DoM)	<p>DoM falls within the Ministry of Natural Resources, Energy and Mining (MNREM) and is the Government Agency responsible for the administration of the minerals sector, including issuing mining licences. It has statutory oversight of the Mining sector as follows:</p> <ul style="list-style-type: none"> ▪ preparation of the Mines and Minerals Act and the Petroleum Act; ▪ ensuring technical assistance in setting up mining operations; ▪ research into the benefits of various minerals; ▪ provide technical support and assistance to the minerals sector; ▪ promote the mineral resources of Malawi; ▪ grant prospecting and mining licences, permits and licences for explosives and licences to blasters; ▪ provide statistical information on mineral production; ▪ conduct bench and pilot scale tests on individual or industrial suitability of the different Malawian minerals; ▪ inspection of mines and magazines; and ▪ generate and execute mineral development projects.

Stakeholders	Descriptions
Department of Geological Survey (DoGS)	<p>DoGS falls within the Ministry of Natural Resources, Energy and Mining (MNREM) is the Government Agency responsible for:</p> <ul style="list-style-type: none"> ▪ geological mapping of the whole country; ▪ preliminary exploration and evaluation of mineral resources; ▪ update and keep custody of all geological and mineral resource data of the country. This data is either public domain or proprietary and almost freely available to the general public except for the cost of reproduction; ▪ conduct research in the local utilisation of Malawi’s mineral resources; ▪ provide consultancy services to the private sector at a nominal fee covering such areas as geological mapping, mineral exploration and drilling and analytical laboratory services; and ▪ archive prospection reports submitted by private companies. This information is however confidential for as long as the private company still holds a prospecting licence over the reported area.

3.3.3. Institutional framework in forestry sector

Under the Ministry of Natural Resources, Energy and Mining, the Department of Forestry (DoF) was set up to administer the National Forest Policy (1996) and Act (1997) through annual work plans. It coordinates and promotes active participation of all stakeholders in the sustainable management and utilisation of forest resources, goods and services.

DoF ensures the sustainable development and use of forest resources and its main functions are to:

- build local forest governance;
- support community forest management;
- improve smallholder livelihoods; and
- strengthen forest extension.

In addition to DoF, the following entities are also key players in the forestry sector:

- the Ministry of Natural Resources, Energy and Mining;
- the Malawi Revenue Authority (MRA); and
- the Ministry of Finance (MoF).

3.3.4. Institutional Framework in transport sector

The main stakeholders in the transport sector are:

Table 22: Main stakeholders in the transport sector

Stakeholders	Descriptions
Ministry of Transport and Public Works	Government Entity responsible for the administration of the transportation sector in Malawi. Its mission is to provide a safe and sustainable transport system that can foster a competitive operation of commercially viable, financially sustainable and environmentally friendly services.
Railway Division	This division was created in March 2010 and is responsible for all matters relating to railway transportation as well as issues relating to the implementation of policies and

Stakeholders	Descriptions
	<p>directives sanctioned by Government and various Regional and International conventions to which Malawi is party. The purpose of the Railways Division is to ensure a safe, efficient and reliable railway transport system for ease of movement of goods, people and services.</p>
<p>Roads Fund Administration</p>	<p>Set up in 2006, the mission of the roads fund administration is to mobilise, administer, and account for funds for the construction, maintenance, and rehabilitation of public roads in an efficient, transparent, effective and sustainable manner for the benefit of road users in Malawi²⁸. The main objectives of the Roads Fund Administration are to:</p> <ul style="list-style-type: none"> • promote accountability and transparency in public roads financing and management; • help develop capacity of local construction industry and implementing agencies; • ensure efficient and effective use of funds; and • enforce excellence and professionalism in service delivery²⁹.
<p>The Public-Private-Partnership-Commission of Malawi (PPPC)</p>	<p>The Public Private Partnership Commission was created as the Privatisation Commission under the Public Enterprises Act in 1996 and is governed by a policy. As the implementing Government Agency of the Public-Private Partnership Programme in Malawi, it is the only legal authority that implements divestiture of direct and indirect government interests in SOEs.</p> <p>This Commission is responsible for:</p> <ul style="list-style-type: none"> • developing guidelines on best practices to assist sector ministries in the rolling-out of their PPP projects; and • reviewing and assessment of PPP project affordability, value-for-money, feasibility, and contingent liabilities associated with PPP projects.
<p>Providing support and advice to Contracting Authorities (CAs) in the following domains³⁰</p>	<ul style="list-style-type: none"> • procurement process: supervising competitive bidding processes to select the best private sector offer; • negotiation: providing backing to the CA during negotiations with the private sector provider; • contract management/re-negotiation: assisting in on-going contract oversight, especially over the construction phase and assisting in contract re-negotiation and re-financing; • liaison with PPP Monitoring and Review Unit at MoF: assist CAs in understanding the approval requirements, helping them develop necessary documents for review and generally guiding the CAs through the approval process; and • promotion and Capacity Building and providing the guidance on PPP procedures and processes.
<p>Malawi Revenue Authority (MRA)</p>	<p>MRA is the tax authority responsible for the assessment, collection and accounting of fiscal revenues.</p>

²⁸ http://www.sdnw.org.mw/budget-2011/votes-2011/Vote_274_-_Road_Fund_Administration.pdf

²⁹ https://www.malawilii.org/mw/consolidatedlegislation/6908/roads_fund_administration_act_pdf_76596.pdf

³⁰ <http://www.pppc.mw/articles/about-us>

3.4. REGISTER OF RIGHTS AND LICENSING PROCESS IN THE EXTRACTIVE SECTOR IN MALAWI

3.4.1. Oil and gas sector

Types of rights in the oil and gas sector

(i) Types of licences

PEPA (1983) differentiates between exploration licences and production licences in terms of eligibility for licenses:

Table 23: Type of licences in oil and gas sector

Types of Licence	Description
Petroleum Production Licence	This licence authorises a company to carry out development and production activities in a particular area for up to twenty-five years after a preparation period which does not exceed one year. The Minister may grant an extension in accordance with Section 32 of the Petroleum Exploration and Production Act (1983).
Petroleum Exploration Licence	This licence confers upon a company the right to carry out petroleum exploration activities in a particular area for up to four years after a preparation period which does not exceed one year ³⁹ . The Minister may renew the licence in accordance with Section 21(1)(c) of the Petroleum Exploration and Production Act (1983).

(ii) Types of contracts governing the oil and gas activities

Oil contracts define the terms under which private companies explore for oil. There are, of course, other ways in which a country can develop an oil industry.

Production Sharing Agreements (PSA) are the specific model chosen governing the oil and gas sector. In this system, ownership of the petroleum remains with the state, while the contractor funds exploration and development activities and is reimbursed through a share of the oil produced.

A draft model PSA is still under discussion and subject to adoption by the Government of Malawi. On the basis of signed agreements published, these include the following clauses:

- Scope and interpretation including definitions;
- Scope, terms, exploration obligations and termination (terms, surrender, minimum exploration work and expenditure obligations);
- Rights and obligations of the contractor;
- Rights and obligations of the Government and the Minister;
- Work programme expenditure, development and production;
- Domestic supply obligations, cost recoveries, production sharing and marketing;
- Books, accounts, audit, imports, exports and foreign exchange; and

- General (representations and warranties, payments, assignment, joint operating agreement, force majeure, waiver, governing law, settlement of disputes, stability period, notices and amendments).

Agreements signed with companies into force during 2016/2017 FY are:

- Production Sharing Agreement (PSA) with RAKGAS MB45 Limited for Blocks 4 and 5, signed on 12 May 2014.
- Production Sharing Agreement (PSA) with Pacific Oil Limited for Block 1, signed on 12 May 2014.

Awarding procedures of oil and gas rights

(i) Oil and Gas Licence Allocation Process

Section 11 of PEPA provides that licence applications have to be made in accordance with the Petroleum Regulations (1984) as amended by subsequent Regulations (2009). Applications shall be submitted to the Minister and the Commissioner for Petroleum Exploration and Production.

In accordance with Regulation 2 of the Petroleum (Application) Regulations, applications for a petroleum exploration licence should include:

- the names and nationalities of the applicants;
- the names and places of incorporation where applicants are companies;
- names and nationalities of the directors and if it has a share capital;
- the name of any person who is the beneficial owner of more than 5% of the issued share capital; and
- a statement giving particulars of the works to be carried out and the minimum expenditure involved.

The Minister may consider the application for an exploration licence in respect of one or two blocks at most where he considers it to be appropriate to do so. An application for the renewal of a petroleum exploration licence shall be made ninety days before the expiry date of the exploration licence.

Sub-regulation 1 of the Petroleum (Application) Regulation 4 sets out the list of particulars required for persons or corporations applying for petroleum production licences and which are similar to those for exploration licences but additionally, the applicant should include:

- his financial status,
- technical competence and experience;
- the period for which the production licence is being sought for,
- identify the composition of the petroleum which it is intended to produce,
- a comprehensive report of the petroleum deposit, and
- any other information listed in the sub-regulation.

The Minister may exempt the applicant from a petroleum production licence from any of the requirements listed in sub regulation 1 of Petroleum (Application) Regulation 4 where he considers appropriate at his own discretion. An application for the renewal of a petroleum production licence shall be made 12 months before the expiry date of the production licence.

Besides, the information to be included in the applications for both exploration and production licences, the legislation does not provide any information on technical or financial criteria to be applied for the application assessment and does not specify administrative procedures to be followed when submitting the application.

The government ran only three awarding processes of blocks in the past and there were no licences awarded during the 2016/17 FY. In this FY there was only one licence renewal application by Hamra Oil Holdings Ltd. Application for renewal was submitted in September 2016, the License was renewed on 22 December 2016 and expiry is 21 December 2019.

During both the first and second award processes carried out in July 2010 and December 2011 respectively, seventy (70%) score was regarded as the minimum for any company to be considered for award of a block applying the following technical and financial criteria. To date, there is no amendment in the criteria below:

Table 24: Technical and financial criteria for award of a block

Criteria	Maximum Mark
1 Particulars of applicant (in the case of company, certificate of incorporation, directors.	2
2 Adequacy of financial resources to carry out the proposed programme of prospecting	15
3 Adequacy of technical resources to carry out the proposed programme of prospecting and the company's previous performance	18
4 Adequacy of programme of prospecting activities to be carried out	10
5 Adequacy of the cost of carrying out the prospecting programme	10
6 Procurement of goods and services	5
7 Employment and training plan of Malawian citizens	10
8 Previous performance, both locally and internationally	5
9 Plans for Corporate Social Responsibility	5
10 Plans for Production Sharing Agreement with Government of Malawi if prospecting identified a viable oil field	5
11 Plans for Environmental Impact Assessment and mitigation	15
TOTAL SCORE	
	100

During the third award process carried out in July 2013, a score of fifty (50%) was regarded as the minimum for any company to be awarded a block, applying the technical and financial criteria set out in Annex 1 of the report.

The Department of Mines confirmed that there were no licenses transferred or awarded during the 2016/17 fiscal year.

The licence of Hamra Oil Holdings Limited was renewed during the 2016/17 fiscal year. The application for renewal has been submitted in September 2016 and the License was renewed on 22 December 2016 with an expiry date of 21 December 2019.

(ii) Awarding Process of Contracts for Oil and Gas activities

In accordance with Section 10 of PEPA, the Minister of Natural Resources, Energy and Mining on behalf of the Republic of Malawi may, with the consent of the President, enter into an agreement with any person or body corporate with respect to granting a licence. Therefore, the procedures for awarding licences also apply to the awarding of Production Sharing Agreements. However, the legal framework does not provide any petroleum agreement model on the matter nor guidance on the fees.

The Act defines the arrangement rules between the Government and petroleum companies without providing the conditions and minimum requirements of the agreement. The Minister has the power, without resorting to competitive bidding nor to directives of the council of Ministers, to directly negotiate and enter into a petroleum agreement with respect to the granting of licences.

The Department of Mines confirmed that there were no new agreements awarded during the 2016/17 Fiscal Year.

(iii) Transferability of rights in Oil and Gas sector

The Petroleum (Registration and Transfer of Licences) Regulations sets out state ownership of oil and gas and allows the transfer of rights. This proclamation allows the transfer of licences with the prior written consent of the Minister of Natural Resources, Energy and Mining.

The Department of Mines confirmed that there were no transfers of rights during the 2016/17 FY.

Register of licences

MNREM developed an online Mining Cadastre Portal in order to improve transparency and promote investment in both Malawi mining and petroleum sector. The following information are now available online on the following link: <http://portals.flexicadastre.com/malawi/>

The summary of petroleum licences active during 2016/17 FY is detailed in the table below:

Table 25: Licences active during 2016/ 17 FY in oil and gas sector

BLOCK	1	2	3	4	5	6
Company	SacOil (Efora)	Hamra	Hamra	RAKGAS MB45	RAKGAS MB45	Pacific Oil
Taxpayer ID number		20210564	20210564			20210720
Kind of Activity	Exploration	Exploration	Exploration	Exploration	Exploration	Exploration
License Number	PEL003/12	PEL002/11	PEL001/11	PEL004/13	PEL005/13	PEL006/13
Period of License	4 Years	3 Years	3 Years	4 Years	4 Years	4 Years
Date applied	30/06/2011	Sep-16	Sep-16	-	-	-
Date granted	14/11/2012	22/12/2016	22/12/2016	24/07/2013	24/07/2013	24/07/2013
Date of expiry	12/8/2017	21/12/2019	21/12/2019	23/12/2018	23/12/2018	25/10/2018
Status	Active	Active	Active	Active	Active	Active
Area	12,265 Square KMs	9,761 Square Kms	10,677 Square Kms	11,295 square Kms	17,261 square Kms	8,448 square Kms
Resources	Hydrocarbons	Hydrocarbons	Hydrocarbons	Hydrocarbons	Hydrocarbons	Hydrocarbons

Source: Department of Mines, Oil and Gas section

Policy on disclosure of contracts and licences

In accordance with Requirement 2.4 of the EITI Standard, implementing countries are encouraged to publicly disclose any contracts and licences that provide the terms attached to the exploitation of oil, gas and minerals.

The Petroleum Act does not include any express restrictions on the public disclosure of contracts and licences by the government. Production Sharing Agreements are made publicly available on the website of “Resource contracts” at the following link: <https://resourcecontracts.org/search?q=&country%5B%5D=mw>

The following agreements are now available on this website:

Document	PSAs date	Contract type	Prospecting Licence
RAK Gas MB45 Ltd, Block 4, PSA, 2014	12 May 2014	Production or Profit Sharing Agreement	5 July 2013
RAK Gas MB45 Ltd, Block 5, PSA, 2014	12 May 2014	Production or Profit Sharing Agreement	5 July 2013
Pacific Oil Ltd, Block 6, PSA, 2014	12 May 2014	Production or Profit Sharing Agreement	24 July 2013

3.4.2. Mining sector

Types of Mining licences

A number of mining rights can be granted under the Mines and Minerals Act in Malawi. An application should be submitted in written form along with the prescribed fee, to the Minister through the Commissioner for Mines and Minerals.

Table 26: Type of Mining licences

Licence	Description	Validity period
Reconnaissance Licence ³¹	Granted when the area is not already a prospecting, Mining, or Claim Area. The holder is given exclusive rights to carry out reconnaissance operations in that area using the techniques authorised to him. The area shall not exceed 100,000 Km ² . The application should include a plan of the area, identify the minerals sought, and the financial and technical resources available.	Not exceeding 12 months, renewable for another period of 12 months.
Exclusive Prospecting Licence (EPL) ³²	Granted when the area is not already a Mining or Claim area and is not already subject to a reconnaissance licence. The holder is given exclusive rights to carry out prospecting operations. The application should include a plan of the Area, identify the minerals sought, and the financial and technical resources available. The application should also be accompanied by a statement of planned Malawi citizens’ employment and a training proposal.	Not exceeding 3 years, renewable for another two periods not exceeding two years each.
Mining Licence (ML) ³³	The holder of an EPL can also apply for this ML within 2 months of its notification by the Minister of any minerals discovered and only for the land subject to the EPL. The holder has exclusive rights to carry out both prospecting and mining operations.	Not exceeding 25 years or the estimated life of the mine, renewable for a maximum of a 15-year period
Non-exclusive Prospecting Licence (NEPL)	Gives authorisation to the holder to enter and prospect/carry out prospecting operations in a district or part of a district as specified in the licence. The area must not already be a reconnaissance area, a	12 months, renewable each year for another 12 months

³¹ Division 2 - Reconnaissance Licence, Mines and Minerals Act.

³² Division 3 - Exclusive Prospecting Licence, Mines and Minerals Act.

³³ Division 4 - Mining Licence, Mines and Minerals Act.

Licence	Description	Validity period
³⁴	prospecting area, or a mining area.	
Mining Claim Licence ³⁵	A NEPL holder can apply for a claim. A Claim gives the holder exclusive rights to enter a claim area to prospect, mines, remove from and dispose of minerals identified from that Claim.	From day of pegging until the following 31 March, renewable from the 1 st April for a 12-month period.
Mineral Permit ³⁶	Allows the holder to enter any public or customary land and mine minerals prescribed in the Regulations. Forest Reserves, National Parks, Game Reserves, any protected Monuments or Relics are prohibited. Underground mining operations, use of explosives and any powered machinery for the purposes of mining are also prohibited under this licence.	Non-applicable.
Reserved Mineral Licence ³⁷	Issued by the Commissioner for Mines and Minerals appointed by the Minister, this licence authorises the holder to buy reserved minerals (usually identified as precious stones and metals), and entitles the holder to buy, possess and sell the reserved minerals.	1 Year, renewable each year
Development Agreement	In accordance with the Mines and Minerals Act, the Minister may enter into an agreement on behalf of the Government with any person with respect to matters listed in Section 10 of the Act.	As per the contract

Awarding procedures for mineral agreements and licences

(i) Mining Licences Allocation Process

The Minister of Natural Resources, Energy, and Mining or the Commissioner for Mines and Minerals appointed by the Minister provides a licence or permit for a person before prospecting for mineral or carrying on any mining operations³⁸.

A Mineral Licencing Committee appointed by the Ministry scrutinises all applications before to award a licence or permit. This Committee is represented by the following institutions:

- Ministry of Natural Resources, Energy and Mining;
- Ministry of Lands; and
- Office of Commissioner for Mines and Minerals;
- Department of Mines;
- Geological Survey Department;
- Department of Environmental Affairs;
- Malawi Revenue Authority;
- Malawi Police;
- (Any other institution that may be co-opted by the committee depending on the nature of business).

The Committee recommends the Minister to grant mineral rights to applicants, after an assessment showing their technical and financial capabilities to undertake prospecting or mining work.

³⁴ Part IV - Section 73-75, Mines and Minerals Act.

³⁵ Part IV - Section 76-79, Mines and Minerals Act.

³⁶ Part V - Section 81-85, Mines and Minerals Act.

³⁷ Part VIII - Section 98-100, Mines and Minerals Act.

³⁸ More information is published on the website: (Link: <http://www.mines.gov.mw/index.php/downloads>)

The new Mines and Minerals Bill has included the setting up of a Mineral Resources Committee which will perform similar functions as the Mineral Licencing Committee with its decisions becoming legally binding.

Additionally, the new Mines and Minerals Bill proposes a competitive tender process to allocate mineral rights over areas that have been reserved by the Geological Survey Department after undertaking detailed exploration. The terms and conditions of a competitive tender process shall include at least the following:

- a) definition of a qualified bidder;
- b) requirement for payment of a tender pre-qualification application fee;
- c) description of the pre-qualification process;
- d) requirement for payment of a bid processing fee;
- e) requirement that any bidder shall offer at least the minimum bonus payment stated in the competitive tender invitation;
- f) requirement that the bid shall be awarded solely on the basis of the qualified bidder pledging the highest bonus payment; and
- g) requirement that open bidding (to which a member or members of the press shall be invited and allowed to report on the bidding results) shall be used and will be done in three (3) rounds at only one meeting of pre-qualified bidders.

Furthermore, the Department of Mines has put in place administrative and technical information that should be met by applicants for awarding Mining Licences and Exclusive Prospecting Licences. These are as follows:

Table 27: Technical information to be met for awarding Mining Licences and Exclusive Prospecting Licences

N°	Administrative and technical criteria	Mining Licence (ML)	Exclusive Prospecting Licence (EPL)
1	Name of applicant company (Attach company registration documents and tax registration documents)	✓	✓
2	Names and nationalities of the directors or equivalent officers of the company (Attach Photo ID)	✓	✓
3	Name of any person holding more than 5% of the issued share capital (if company has share capital)	✓	✓
4	The mineral intended to be mined or prospected	✓	✓
5	The map of the area over which the licence is sought on the 1:50,000 map series	✓	✓
6	Names of lawful occupiers of a holding in that area	✓	
7	The period in which the licence is sought	✓	
8	Technological report on mining and treatment responsibilities	✓	
9	Statement of the programme of mining/prospecting operations intended to carry out during the life of the licence	✓	✓
10	Estimated date mining operations will become profitable	✓	
11	Estimated capacity of production and scale of operations	✓	
12	Estimated overall recovery of the ore and mineral product	✓	
13	Any significant effect which the out of mining operations will have on the environment	✓	✓
14	Proposals for the prevention of pollution, the treatment of waste and	✓	✓

N°	Administrative and technical criteria	Mining Licence (ML)	Exclusive Prospecting Licence (EPL)
	safeguarding of natural resources		
15	Particulars of the expected infrastructure to be put in place in the area	✓	✓
16	Proposals with respect to employment and training of Malawi citizens	✓	✓
17	Proposals for the procurement of goods and services required for the project	✓	✓
18	Details of capital investment, operating costs and revenues and the anticipated type and source of financing	✓	✓
19	Application fee	✓	✓
20	Statement of compliance on proposed expenditure (*)		✓
21	Ensure all reports and financial obligations have been fulfilled (*)		✓

Source: Department of Mines

(*) Additional considerations for renewal

Once all of the administrative and technical information listed above are met by the applicant, the application is systematically approved by the Mineral Licencing Committee and the licence can be granted. The Minister of Natural Resources, Energy and Mining is responsible for ensuring that the law and regulations are administered properly.

(ii) Procedures for awarding mining contracts

The Minister of Natural Resources, Energy and Mining can conclude, according to the legislation, an agreement with extractive companies through direct negotiations. There is a requirement that the company submits all administrative and technical information listed above for a licence application as well as a request for an agreement. There are no requirements to follow tendering procedures for granting contracts.

(iii) Transferability of rights

The Mines and Minerals Act (1981) allows the transfer of rights with the prior written consent of the Minister of Natural Resources, Energy and Mining. The transferee should meet all of the administrative and technical information that would be required by any new applicant and which are described above in Section 3.2.9 (i) of the report.

The Department of Mines confirmed that there were no transfers of rights during the 2016/17 FY.

Mining licences awarded during the 2016/17 FY

During the 2016/17 FY, ten mining licences were granted. Other prospecting and small-scale licences totalling 364 were also allocated as listed below:

Table 28: Mining licences awarded during 2016/17 FY

Licence type	Number
Exclusive Prospecting Licences	34
Mining Claims	66
Mining Licences	10
Non-Exclusive Prospecting Licences	102
Reconnaissance Licences	4
Reserved Minerals Licences	148
Total	364

Source: Department of Mines, List of all companies holding licences (2016/17 FY)

We did not note any non-material deviations from the applicable legal framework governing licence awards for the licences allocated during the reconciliation period 2016/17 FY.

The list of licence granted during 2016/17 FY is detailed in **Annex 12** of the report.

Register of licences

The EITI Standard requires countries to maintain publicly available registers of extractive sector licences and concessions (EITI Requirement 2.3). The Mining Legislation does not prohibit the disclosure of licence information required by the EITI Standard.

Modernising Minerals Licensing through development of a computerised mining cadastre system: The Department of Mines has implemented a computerised mining cadastre system for the management of all mineral rights. Amongst other things, the system strengthens investors' property rights and security of tenure and enhances transparency of the mineral licensing process. The system will thus maintain a database of all concession areas with their ownership status, time validity, geographical position of the mineral concession areas, fees and dues paid, and other relevant information.

The following information is now available online at: <http://portals.flexicadastre.com/malawi/>

This system is now operational and updated systematically by the Chief Mining Engineering responsible for mineral rights section.

Policy on disclosure of contracts and licences

In accordance with Requirement 2.4 of the EITI Standard, implementing countries are encouraged to publicly disclose any contracts and licences that provide the terms attached to the exploitation of minerals.

The right of access to information is explicitly stated in the country's Constitution³⁹ (1995) as follows: "Subject to any Act of Parliament, every person shall have the right of access to all

³⁹ <http://www.wipo.int/wipolex/en/details.jsp?id=13999>

information held by the State or any of its organs at any level of Government in so far as such information is required for the exercise of his rights.”

The Access to Information Bill (2015) would be applied to “information in the custody or under the control of any public body, relevant private body or other listed information holders” regardless of whether the information came into existence before the Act⁴⁰ or not.

The Mines and Mineral Act does not include any express restrictions on the public disclosure of contracts and licences by the government.

The country has recently made important progress in contract disclosure in the mining sector and some contracts are publicly available on the website of “Resource contracts” on the following link: <https://resourcecontracts.org/search?q=&country%5B%5D=mw>

The following agreements are now available on this website:

Document	Year	Contract type
Nyala Mines Ltd, Concession, 2008	2008	Development Agreement
Paladin (Africa) Ltd, Paladin Energy Minerals NL, Kayelekera, Concession, 2007	2007	Development Agreement

3.4.3. Forestry sector

Types of Rights

(i) Rights issued by the Department of Forestry

Section 82 of FA stipulates that “No person shall engage in commercial processing of any wood or forest produce without a permit from the Director of Forestry’.

Section 83 of the FA also states that “No indigenous wood shall be moved from any private land to any place outside the private land without a permit issued by the Director of Forestry. Any revenue realised from the removal of the indigenous wood from leasehold land shall all accrue to the Villager Natural Resources Management Committee of the area...”

The forestry legislation specifies eight types of permits that can be issued (Licence to Collect Logs in Forest Reserves, Conveyance Certificate, Licence to Prospect, Licence to Prospect Minerals in a Forest Reserve, Licence to Extract Quarry Stones in a Forest Reserve, Licence to Operate a Quarry Plant in a Forest Reserve, Export Licence and Export permit).

In addition to the rights listed above, the Department of Forestry has the following rights in place, which do not necessarily relate to logging activities. These are Import Licences, Import permits, Licence to Construct a road in a Forest Reserve, Licence for Installation of Telecommunications Equipment in a Forest Reserve, Licence to Install Electricity Grid in a Forest Reserve, Licence to Construct Lodges in a Forest Reserve, Licence to Hang/Erect Bee Hives in a Forest Reserve and Operational Licence Allowing Eco-Tourism Services.

⁴⁰ Access to Information Bill, 2015

(ii) Forestry Agreements

In addition to the licences and permits and as far as concessions are concerned, the FA does not mention any details, and there is no information or guidance in the legislation about the terms to be included in such agreements.

Besides the forestry agreements, the Department of Forestry is also part of co-management agreements signed with local communities throughout several districts where forest reserves exist. These co-management agreements are supported by co-management plans, generally for periods of 3 to 5 years.

Award procedures for Forestry agreements and licences

(i) Allocation procedures of licences and permits

The FA grants to the Director of Forestry the power to:

- issue export, import or re-export permits or commercial processing of wood or forest produce, Sections 42 and 82 of the Forestry Act (1997); and
- issue licences for utilisation of indigenous timber from private land, Section 83 of the Forestry Act (1997).

There seems to be no clear mechanisms for accountability in licensing procedures, and no guidance is provided in current legislations. In accordance with the Department of Forestry regulations, the Chief Licensing Officer (CLO) is responsible for the licences under the Forest Reserves and the following administrative procedures have to be followed in order to obtain Export Licences and permits.

Table 29: Allocation procedures of licences and permits

Export Licence Allocating Process	
1. Preliminary	<p>Any applicant for the licence shall meet the Chief Licensing Officer for an explanation regarding the procedures to be followed and documents to be submitted such as:</p> <ul style="list-style-type: none">- certificate from MRA with Taxpayer Identification Number (TPIN), business registration certificate;- contract agreement or order from buyer outside Malawi;- bank account details; and- a letter from the seller providing evidence of the source of the forestry product being exported. The seller should be a licenced operator or member of a cooperative) to hold an export licence. The Chief Licensing Officer subsequently directs the client to the Forestry Licensing System's Office (FLSO) to submit his application.
2. Application	<p>The applicant's details are recorded in the Forestry Rights Administration Support (FRAS). The application fee is paid at the Accounts Office and the receipt of payment is taken to the Forestry Licensing System's Office (FLSO) to be recorded in the FRAS and the receipt scanned.</p> <p>The completed application form is printed, signed by the applicant and sent to the Chief Licensing Officer (CLO) to initiate the approval process.</p>
3. Approval	<p>The Chief Licensing Officer (CLO) forwards the application to the Director of Forestry and makes a recommendation whether the application should be approved or not.</p> <p>The Director sends all approved and rejected applications back to the CLO, and on to the</p>

Export Licence Allocating Process

Forestry Licensing System's Office (FLSO) to be entered and approved in FRAS.

4. Payments

The application's approval or rejection is notified to the applicant who takes the approved application to the Accounts Office for payment of the annual operational fees.

The Accounts Officer attaches the General Receipt to the application which is taken to the FLSO.

5. Licensing

The Licence is printed by the Forestry Licensing Systems Office, sent to the Director of Forestry for signature, after which, it is dispatched to the licensee.

Export Permit Allocating Process

Any applicant shall meet the Chief Licensing Officer to understand the procedures in place and documents required:

- the relevant Export Licence;
- CD1 form;

1. Preliminary

- a Phytosanitary Certificate of the forest produce to be exported;
- the payment of fees of MWK 5,000 per consignment truck of 45m³ for a maximum of 21 days.

The Chief Licensing Officer refers the Exporter to the Forestry Licensing System's Office (FLSO) to submit the application for a permit.

2. Application

The exporter provides the Forestry Licensing Systems Office (FLSO) with details of its Export Licence and additional information for each consignment, before being granted a permit number.

3. Payments

The exporter pays for each permit to be issued at the Accounts Office and the applicant provides staff with the permit numbers.

The Accounts Office records the permit numbers upon receipt. The exporter then takes the receipt to the Forestry Licensing System's Office (FLSO) where the receipt is being scanned.

4. Issuance

The Forestry Licensing Systems Office (FLSO) prints all the permits and the client receives the final signed permits.

The list of Export Licences issued during 2016/17 FY is detailed in the table below:

Table 30: List of Export Licences issued during 2016/17 FY

License ID	Company Individual	Licence Type		Status	Start Date	Validity Date	Renew Before
EXL 606/17	Nkaperera Investments	Export Licence	Timber	Primary License	22/06/2017	30/06/2017	30/06/2017
EXL 605/17	MILTONS CONNECTIONS	Export Licence	Wooden Poles	Primary License	05/06/2017	30/06/2017	30/06/2017
EXL 604/17	Chipande Traders	Export Licence		Primary License	04/05/2017	30/06/2017	30/06/2017
EXL 602/17	Ndirande Wood Carvers	Export Licence	Curios/Wood Carvings	Primary License	20/04/2017	30/06/2017	30/06/2017
EXL 603/17	Swankie Holdings Ltd	Export Licence	Timber	Primary License	11/04/2017	30/06/2017	30/06/2017
EXL 600/17	A&CS Genaral works and Supplies	Export Licence	Moringa Seed	Primary License	06/02/2017	30/06/2017	30/06/2017
EXL 599/17	B.M.C COMMODITY SUPPLIERS COMPANY	Export Licence	Wooden Poles	Primary License	13/01/2017	30/06/2017	30/06/2017
EXL 598/16	AIATECH	Export Licence	Moringa seed	Primary License	12/12/2016	30/06/2017	30/06/2017
EXL 597/16	Transglobe Export Ltd	Export Licence	Korombo roots	Primary License	05/12/2016	30/06/2017	30/06/2017
EXL 596/16	Beaton Suppliers and General Dealers	Export Licence		Primary License	12/10/2016	30/06/2017	30/06/2017
EXL 595/16	AKL Timber Plantation Processing and Export	Export Licence	Timber	Primary License	10/10/2016	30/06/2017	30/06/2017
EXL 594/16	CCF Investments	Export Licence	Poles	Primary License	22/09/2016	30/06/2017	30/06/2017
EXL 593/16	People of the Sun	Export Licence	Cane furniture	Primary	13/09/2016	30/06/2017	30/06/2017

License ID	Company Individual	Licence Type		Status	Start Date	Validity Date	Renew Before
EXL 591/16	Benison Arts	Export Licence	Wood Carvings/curios	Primary License	31/08/2016	30/06/2017	30/06/2017
EXL 589/16	PLEM Construction Limited	Export Licence	Furniture (Doors and Frames)	Primary License	30/08/2016	30/06/2017	30/06/2017
EXL 590/16	PLEM Construction Limited	Export Licence	Furniture (Doors and Frames)	Primary License	30/08/2016	30/06/2017	30/06/2017
EXL 588/16	Phoenix Exports and Imports	Export Licence	Cane furniture	Primary License	29/08/2016	30/06/2017	30/06/2017
EXL 587/16	Stickman Cane Furniture	Export Licence	Cane furniture	Primary License	04/08/2016	30/06/2017	30/06/2017
EXL 585/16	Hiroshima Autoparts & General Dealers	Export Licence	Wooden Poles	Primary License	01/08/2016	30/06/2017	30/06/2017
EXL 586/16	Mbvimbo General Dealers	Export Licence	Timber	Primary License	01/08/2016	30/06/2017	30/06/2017
EXL 584/16	Corn General Dealers	Export Licence	Timber	Primary License	27/07/2016	30/06/2017	30/06/2017
EXL 583/16	Carvings Marketing	Export Licence	Curios/Wood Carvings	Primary License	25/07/2016	30/06/2017	30/06/2017
EXL 581/16	MAMORINGA	Export Licence	Moringa leaves/seed	Primary License	20/07/2016	30/06/2017	30/06/2017
EXL 582/16	MAMORINGA	Export Licence	Moringa leaves/seed	Primary License	20/07/2016	30/06/2017	30/06/2017
EXL 580/16	Patique General Traders	Export Licence	Cane furniture	Primary License	18/07/2016	30/06/2017	30/06/2017
EXL 579/16	Jerose Investment	Export Licence	Timber	Primary License	14/07/2016	30/06/2017	30/06/2017
EXL 574/16	HBN Investment	Export Licence	Timber	Primary License	08/07/2016	30/06/2017	30/06/2017
EXL 576/16	Tree Crops Limited	Export Licence	Malambe seed	Primary License	08/07/2016	30/06/2017	30/06/2017
EXL 577/16	Tree Crops Limited	Export Licence	Malambe powder	Primary License	08/07/2016	30/06/2017	30/06/2017
EXL 578/16	Tree Crops Limited	Export Licence		Primary License	08/07/2016	30/06/2017	30/06/2017
EXL 566/16	Raiply Malawi Limited	Export Licence	Timber	Primary License	05/07/2016	30/06/2017	30/06/2017
EXL 575/16	Zimatha Timbers and General Supplies	Export Licence		Primary License	05/07/2016	30/06/2017	30/06/2017
EXL 564/16	Raiply (EPZ) Ltd	Export Licence	MDF Plain Boards	Primary License	01/07/2016	30/06/2017	30/06/2017
EXL 565/16	Raiply Malawi Limited	Export Licence	Gluram Timber	Primary License	01/07/2016	30/06/2017	30/06/2017
EXL 567/16	Raiply Malawi Limited	Export Licence	Timber	Primary License	01/07/2016	30/06/2017	30/06/2017
EXL 568/16	Raiply Malawi Limited	Export Licence	Shutter Board	Primary License	01/07/2016	30/06/2017	30/06/2017
EXL 569/16	Raiply Malawi Limited	Export Licence	Shutter Ply	Primary License	01/07/2016	30/06/2017	30/06/2017
EXL 570/16	Raiply Malawi Limited	Export Licence	Block board	Primary License	01/07/2016	30/06/2017	30/06/2017
EXL 571/16	Raiply Malawi Limited	Export Licence	Plywood	Primary License	01/07/2016	30/06/2017	30/06/2017
EXL 572/16	Vizara Plantations Limited	Export Licence	Rubber Timber	Primary License	01/07/2016	30/06/2017	30/06/2017
EXL 573/16	Vizara Plantations Limited	Export Licence	Natural Rubber	Primary License	01/07/2016	30/06/2017	30/06/2017
Licence to produce and sale charcoal	Kawandama Hills Plantation	Charcoal	Essenital oils	licenced	01/09/2015	30/08/2018	30/08/2018
Licence to collect gravel	PLEM Construction Limited	quarrying licence	Quarry	licenced			

Source: Department of Forestry

(ii) Awarding Procedures of Contracts

Besides the licences and permits granted by the Department of Forestry, it is also possible, under Section 36 of FA, that the Minister authorises the Director of Forestry to enter into a forest plantation agreement with any non-governmental organisation or community which may wish to plant trees in forest reserves, public land, customary land and private land.”

The FA grants specific responsibilities and roles to the Director of Forestry such as initiating and facilitating co-management agreements, in accordance with section 25 of FA, and/or village forest areas, as per section 30 of FA.

The legal framework does not include any insights or guidance on the terms of the forest agreements subject to negotiation and there are no model contracts that the Director of Forestry may follow.

Before 2016, there were no requirement to carry out bidding processes before awarding forestry agreements. Authorities allocated forest lands to companies after direct negotiations. However, while the law is silent about the award procedures, forestry agreements have increasingly been awarded through tender since 2016. A bidding process and evaluation procedure is being implemented for the award of contracts.

Table 31: Awarding Procedures of Contracts

Stages	Procedure
Request for Proposals and site visits	<p>The Ministry invites bidders to submit technical and financial proposals within a specified period of time, generally three months.</p> <p>The request for proposals includes the instructions and the criteria for evaluation. Bidders are also encouraged to visit the project sites in order to assess the site conditions, water and other utilities, climatic conditions and any other matters considered relevant before submitting their bids.</p> <p>A pre-bid conference for interested parties is convened, during which interested bidders can seek clarifications and make suggestions in writing for consideration by the Ministry.</p>
Proposal	<p>Interested candidates submit proposals or letters to the Ministry of Natural Resources, Energy and Mining with all previous activities recorded.</p> <p>The following documents shall be included in the technical bid envelope:</p> <ul style="list-style-type: none"> - technical capacity details of the bidder including experience; - a concept report with financial and investment plan for the project; - financial capacity details of the bidder including information on its equity and net cash accruals; - power of attorney for signing the bid; - copy of the memorandum and articles of association; and - copy of the latest audited financial statements. <p>The financial bid shall include the financial offer in a format provided by the request for proposals.</p>
Evaluation	<p>The technical criteria below are published in the request for proposals along with their corresponding scores for the evaluation of technical proposals. These include:</p> <ul style="list-style-type: none"> - number of years' experience in managing forest plantation; - proven experience in value addition technologies with regards to forestry products; - proven familiarity with eco-tourism development and management; and - the minimum net worth of the bidder. <p>The shortlisted bidders are informed so that their financial offer can be opened in their presence. The financial bids are evaluated based on the following criteria:</p> <ul style="list-style-type: none"> - the fixed annual concession fee; - the minimum investment levels in the project in the first years specified in the request for proposals; and - the level of involvement of local communities. <p>The selection method should be specified in the request for proposal and generally follows the quality and cost-based selection which gives a score to the points of the technical proposals of the shortlisted bidders and to their corresponding financial proposals. The calculation method of the score to be awarded to each bid are specified in the request for proposals.</p>
Draft agreement	<p>The bidder with the highest combined technical and financial score will be invited for negotiation through a Letter of Award (LoA). The Ministry shall then draft the forestry agreement and other relevant information including</p>

Stages	Procedure
Signature of the contract	all relevant information about financial requirements (royalties, annual concession fees...) bank guarantee and minimum expenditure. After agreeing a draft contract, both parties sign the agreement, which takes immediate effect.

Register of licences

The legislation does not seem to mention any requirement to maintain a cadastre system for the forestry licences and agreements with the timely and comprehensive information regarding the licence holder, coordinates of the licence area, the date of application, date of award and duration of the licence, and the commodity being produced.

The Department of Forestry maintains an indicative map including approximate coordinates of the land areas covered by the licences/concession as detailed in **Annex 12** of the report. We understand that the Department of Forestry does not maintain a list of all rights in a register. It appears that the list of different rights active during the 2016/17 Fiscal Year is scattered between the central office and the decentralised regional offices of the Department of Forestry.

We understand that the Department of Forestry does not make public any list of licences or concessions.

Policy on disclosure of contracts and licences

The forestry legislation does not include any express restrictions on the public disclosure of contracts and licences by the government. The existing agreements entered into by MNREM and private operators do not contain a confidentiality clause which prevents the public disclosure of the terms of these contracts.

In practice, signed contracts are not published electronically.

3.4.4. Transport sector

The PPP transport contract allocation

The PPP Project cycle covers five distinct phases; Project identification and initial viability assessment, Project preparation and development, Project procurement, contract signing and financial closure and are detailed as follows⁴¹:

Table 32: PPP Project cycle

Phase	Description
Phase 1: Project Initiation, Screening and Selection	<p>1st step: Project Identification, Needs and Options Analysis</p> <p>Ministries and Contracting Authorities “MCAs” with the assistance of the PPPC must conduct an analysis of the needs and options available in order to determine the best solution to give the service / build infrastructure.</p>

⁴¹ Public-Private Partnership Policy Statement

Phase		Description
	2nd step: Initial Viability Analysis and Pre-feasibility	<p>Preparation of a feasibility analysis which must include:</p> <ul style="list-style-type: none"> • an initial indication whether the project is likely to be viable and affordable; • the possible locations of the project; • estimates of overall project costs. <p>The MoF Review and Authorisation Unit will review and provide comments, but not a formal approval at this stage.</p> <p>The PPPC in association with the MoF Review and Authorisation Unit should provide the requirements for the pre-feasibility analysis and determine if a full feasibility analysis is required.</p>
Phase 2: PPP Feasibility Analysis's and Risk Allocation	3rd step : Feasibility Studies :	<p>At this stage, the government will evaluate whether the proposed project is robust and meets GoM criteria with regards to risk, bankability, viability, affordability and value for money. Following, the Monitoring and Evaluation Unit (MoE) is responsible for the clearance and approval of the project before proceeding to the next step of the process.</p>
Phase 3: PPP Tendering and Procurement	4th step : Procurement Process :	<p>The PPPC is largely responsible for managing the procurement process. In this step the PPPC works in collaboration with MCA.</p>
Phase 4: PPP Contract signing and Financial closure	5th step : Contract Management :	<p>Contracting Authorities (CAs) and Regulatory Authorities (RAs) are responsible for:</p> <ul style="list-style-type: none"> • ensuring contract compliance; • contract enforcement; and • contract adjustment/re-negotiation. <p>CAs as the landlord and signatory to the concession contract will ensure that the performance standards stipulated in the agreement have been adhered to by the private party.</p> <p>RAs will ensure that the tariffs and technical quality/service delivery standards are in compliance with the PPP agreement.</p>
Phase 5: PPP Post-Award Performance Monitoring	6th Step: Implementation and Appraisal:	<p>The evaluation of the PPP project and its implementation is done by CAs and the PPPC in order to assess the efficiency and effectiveness of project implementation.</p>

Policy on disclosure of contracts

In Malawi, coal transportation operations are governed mainly by agreements between the Government and private operators. Currently, the transportation legislation does not set out any procedures or provisions to keep, maintain, retain or safeguard transportation agreements disclosure.

Article 35.1 of the agreement between Vale Logistic Ltd and the government stipulates that the agreement is not confidential, and the concessionaire is not entitled to confidential treatment of information relating to the agreement except certain information relating to the business and operations of the concessionaire and its affiliates shall be entitled to keep such information confidential.

(i) **Contract between the Government and Vale Logistic Limited:**

Description	
Parties	<ul style="list-style-type: none">- The Republic of Malawi represented by the Minister of Transport and Public Infrastructure and Vale Logistics Ltd- Vale Logistic Ltd incorporated under the laws of Malawi and having its registered office at First floor, 7th, Victoria Avenue, Chayamba Building, Plot number BC9-1, Blantyre, Republic of Malawi.
Object	Concession to rebuild trackage and construct new railroad (Nacala Railway Corridor).
Date	22 December 2011
Amendment date	12 January 2017
Duration	<ul style="list-style-type: none">- Initial term: 30 years take effect on the effective date of this contract.- Renewal term: Vale is entitled to renew this agreement for an additional period of 20 years

(ii) **Contract between the Government and the Central and East African Railways Company Limited (CEAR):**

Description	
Parties	<ul style="list-style-type: none">- The Government of the Republic of Malawi acting through the Public Private Partnership Commission.- Central and East African Railways Company Limited (CEAR), a limited liability company incorporated under the laws of the Republic of Malawi. Registered number 5429 with its registered office at Station Road, PO Box 5144, Limbe, Republic of Malawi
Object	Concession to manage and operate the Nacala Railway Corridor.
Date	01 December 1999
Amendment date	30 September 2013 12 January 2017
Duration	<ul style="list-style-type: none">- 20 years from the commencement date. The commencement date is 1 December 1999;- Renewal term: to 2045

3.5. FISCAL DEVOLUTION AND TAXATION IN THE EXTRACTIVE SECTOR IN MALAWI

In 1993, Malawians voted for a multiparty system of government putting a term to centralised and autocratic rule. The National Decentralisation Policy was finally approved by the Government in 1998. This radical political transformation resulted in a multiparty democracy and the adoption of a new constitution.

The main objectives of this policy are:

- to create a democratic environment and institutions in Malawi for governance and development at the local level;
- to eliminate dual administrations (field administration and local government) at district level with the aim of making public service more efficient, more economical and cost effective;
- to promote accountability and good governance at the local level in order to help Government reduce poverty; and
- to mobilise the masses for socio-economic development at the local level.

3.5.1. Fiscal regime in oil and gas exploration

The fiscal regime specific for oil companies is set out in the Taxation Act (2006)⁴², as amended in 2016 (Published in 2 September 2016), as there is no specific laws for the fiscal regime in the Oil & Gas sector. Non-tax payments are set out in the Petroleum Exploration and Production Act (1983) and in the Petroleum Production Agreement:

Table 33: Non-tax payments for oil and gas exploration

No.	Taxes	Description
1	Royalty	A petroleum producer engaged in the exploitation or extraction of petroleum deposits of Malawi is required to pay royalties. The law does not however give any guidance on the amount of royalty nor whether it is based on production amounts or selling price. Royalties may be paid in kind ⁴³ at the discretion of the Minister.
2	Annual charge / Ground Rent	The annual charge is a surface rental that should be paid by the petroleum company per square kilometre of the area remaining on the anniversary from the date of granting the licence. The amount of the surface rental is stated in the Second Schedule of the Petroleum (Prescribed Fees and Annual Charges) Regulations.
3	Signature bonuses	These are fees paid by companies to the Government of Malawi upon signature of Petroleum Prospecting Licence.
4	Application fee / Licence fees	An application for a licence shall be accompanied by an application fee of MKW 250,000 for a petroleum exploration licence or MKW 500,000 for a petroleum production licence. Application fees of MKW 500,000 for renewal of the licence and MKW 150,000 for the assignment of petroleum exploration licence, while a fee of MKW 510,500 is payable for the assignment of a petroleum production licence.
5	Training fees	The amount of training fees is stated in the Third Schedule of the Petroleum (Prescribed Fees and Annual Charges) Regulations. It is payable annually and by block.
6	Social contribution	A mandatory social contribution shall be at a minimum of MKW 7,000,000 and MKW 21,000,000 per block for exploration licence and for production licence respectively. This mandatory social contribution is payable annually. ⁴⁴

Part XI of the Taxation Act (2006), as amended in 2016 (Published in 2 September 2016), namely 'Collection and Recovery of Taxes' refers to PAYE and to withholding taxes on payments to residents and non-residents. Oil and Gas entities are still liable to pay common taxes that are Corporate Tax, Resource Rent Tax, Withholding Tax, Fringe Benefit Tax, Value Added Tax, Non-Resident Tax, Penalties, Customs and Excise Tax as detailed in Section 3.5.2 of the report.

3.5.2. Fiscal regime in the mining sector

⁴² http://www.mra.mw/assets/upload/downloads/Taxation_Act.pdf

⁴³ [Ch6102s46]46 of Petroleum Exploration and Production Act (1983)

⁴⁴ Third Schedule of the Petroleum (Prescribed Fees and Annual Charges) Regulations.

The fiscal regime specific for mining companies is set out in the Taxation Act (2006)⁴⁵, as amended in 2016 (Published in 2 September 2016) as well as the Mines and Minerals Act.(1981). The main taxes paid by a mining company are: Corporate taxes, withholding tax, value Added Tax.

Table 34: Main taxes paid by a mining company

No.	Payment	Description
1	Pay As You Earn (PAYE)	Collected from income earned by individuals between three income tax brackets: 0% for the first MKW240, 000 per annum, 15% MKW60,000 per annum, and 30% for income above MKW300,000 per annum
2	Income Tax ⁴⁶	The rate of tax on taxable income from a mining project shall be 30% for companies incorporated in Malawi in accordance with paragraph (ca) of the Eleventh Schedule of the Taxation Act (2006). However, the rate is 35% for companies operating through a branch.
3	Resource Rent Tax ⁴⁷	Applicable to companies only when their rates of return exceed 20%, in which case a resource rent tax of 15% is applicable to the after-tax profit. Both Paladin Africa Ltd and Nyala Mines Ltd are exempt from Resource Rent Tax in accordance with the provisions of their DA.
4	Withholding Tax ⁴⁸	Amount withheld from any payments made from one person to another, before payment is made. The nature of the payment determines the rate of tax withheld. For example, WHT of 20% is applicable on payments of royalties and 10% for rents.
5	Fringe Benefits Tax ⁴⁹	Fringe benefits provided by an employer (Government excluded) are subject to tax, payable by the employer at 30%, the current rate is specified in the Eleventh Schedule.
6	Value Added Tax	An indirect tax imposed on goods and services at a standard rate of 16.5% in Malawi. Domestic VAT is applied to those goods and services produced domestically and Import VAT is applied to imported goods and services. The VAT Act has been amended in 2016 and the standard 16.5% rate has been introduced on the following products: 1. Tap (piped) water produced by water boards; 2. Ordinary bread; 3. Newspapers, periodicals, journals and magazines; 4. Laundry Soap; and 5. Milk but infant milk is exempted. Both DA exempt Paladin Africa Ltd and Nyala Mines Ltd from VAT.
7	Customs and Excise Tax	An International trade tax applicable to imported goods. 0%-5% for products classified as raw materials, 15% for intermediate products, and 25% for finished or final goods. With an exception of equipment with multipurpose use, all agricultural equipment is duty-free. Both DA exempt Paladin Africa Ltd and Nyala Mines Ltd from import duties.

⁴⁵ http://www.mra.mw/assets/upload/downloads/Taxation_Act.pdf.

⁴⁶ Eleventh Schedule, Taxation Act 2006, as amended in 2016 (Published in 2 September 2016)

⁴⁷ Eleventh Schedule, Taxation Act 2006, as amended in 2016 (Published in 2 September 2016)

No.	Payment	Description
8	Dividend Tax	10% Dividend tax is applicable on any dividend distributed and payable within 14 days from distribution date to the Commissioner ⁵⁰
9	Non-Residents Taxes ⁵¹	The law provides for preferential Non Residents Taxes (NRT) rate of 10% on payments by a mining project by way of interest, royalty and management fees. The normal NRT rate is 15%.
10	Penalties	Payable when an eligible taxpayer does not observe the tax regulations or procedures applicable to them. 0% if the unpaid tax amounts to less than 10% of total taxes payable, 25% of the unpaid amount if it is between 10%-50% of total taxes payable, and 30% of the unpaid amount if it is more than 50% of total taxes payable.
11	Royalties ⁵²	(5%) for all minerals other than precious stones and semiprecious stones, and commercial minerals exported in an unmanufactured state. (10%) for precious stones and semi-precious stones based on their commercial value worked out as rough stones that is immediately before they are polished (if they are not to be cut) or immediately before they are first polished or cut (if they are to be cut, before or after polishing). (7.5%) for commercial minerals exported in an unmanufactured state.
12	⁵³ Application fee / Licence fees ⁵⁴	An application for a licence shall be accompanied by an application fee.
13	Annual charge / Ground rent	The annual charge is a surface rental that should be paid by the exploration and mining company per square kilometre of the area remaining. The amount of the surface rental is stated in the Mines and Mineral Regulations.
14	Concession fees	Annual fees of 4% of gross turnover of the concessionaire on product transportation by rail over the concessionaire's railway section. Payments are collected by PPPC.

3.5.3. Fiscal regime in forestry sector

The main payment flows received by the Department of Forestry for the sector are summarised as follows:

Table 35: Main payment flows received by the Department of Forestry

No.	Taxes	Description
1	Royalties	55Forestry Rules Second schedule, section 1. Indigenous forests. Price depends on species ⁵⁶ .

50 Section 70A, Taxation Act 2006, as amended in 2016 (Published in 2 September 2016)

51 Section 76A, Taxation Act 2006, as amended in 2016 (Published in 2 September 2016)

52 Seventeenth Schedule of the Taxation Act 2006, as amended in 2016 (Published in 2 September 2016)

54 Regulation 7 - Mines and Mineral (Mineral Rights) regulations and Regulation 2 - Mines and Minerals (Miscellaneous Fees) Regulations, Mines and Minerals Act.

⁵⁵ <http://www.malawitradeportal.gov.mw/index.php?r=site/display&id=152>

2	Sales of firewood	Forestry Rules Second schedule, section 4 Fuelwood: Sales of Fuelwood from the plantation
4	Rest-house fees	These are paid for using guesthouses' lodges' facilities in accordance to the Third schedule, Section 1 and Section 2 of the Forestry Rules.
5	Application fee / Licence fees	An application for a licence shall be accompanied by an application fee. License fees are also payable in accordance with the Third schedule, Section 3 of the Forestry Rules.
6	Sales	Several revenues are collected by the Department of Forestry from the sales of logs, Firewood, Boarded off items, research produce items, Farm Produce and Forest Seeds,

The Department of Forestry reported receiving other payment flows such as concession fees, Phytosanitary Certificates, Course Fees, Rental of Government Houses, Accommodation and Hall hire and Tuition Fees. Concessions and logging agreements have been issued to some private companies and were not available at the time of our visit. These agreements may define additional payment flow such as concession fees.

Part XI of the Taxation Act (2006) namely 'Collection and Recovery of Taxes' refers to PAYE and to withholding taxes on payments to residents and non-residents. Entities operating in the forestry sector are still liable to pay common taxes such as: Income Tax, Withholding Taxes, Fringe Benefit Taxes, Value Added Tax, Non-resident Taxes, Penalties, Customs and Excise Tax as detailed in Section 3.5.2 of the report.

3.5.4. Fiscal regime in transport sector

Companies responsible for transporting coal are also subject to the following obligations in line with their respective concession agreements:

Table 36: Obligations of companies responsible for transporting coal

N°	Taxes	Description
Vale Logistics Ltd (Vale)		
1	Fee	<p>Concession fee: Vale will pay to the government the concession fee, which shall accrue in arrears in respect of each concession payment period.</p> <p>Regulatory fees: Vale shall pay such taxes and duties as are generally applicable under law with respect to drivers' licences, vehicle registrations, corporate registration, residency and work permits as well as other licences, registrations and permits incidental to doing business or conducting activities in Malawi.</p>
2	Taxes and duties	<p>With respect to works conducted in relation to the Project Financing of the Nacala Corridor, Vale, its affiliates and subcontractors will be subject to Malawian income tax as follows:</p> <ul style="list-style-type: none"> - <u>The income tax rate</u> applicable during the project term shall be reduced by 30% of the headline income tax rate applicable by the laws. - <u>Value added tax:</u> Vale and the approved project participants shall be exempt from VAT on goods and services acquired for exclusive permanent use in Malawi in connection with the construction, renovation and possible expansion of the railway. The works and transport services performed by Vale under the concession agreement shall be zero rated for VAT purposes. <p>Exemption from customs duties and excise duties:</p> <ul style="list-style-type: none"> - All modules, plant, equipment, construction, material,

N°	Taxes	Description
		<p>machinery, light and heavy vehicles, rolling stock, spare parts as well as raw materials, intermediate inputs and fuels imported to Malawi for exclusive permanent use in Malawi in connection with the project deliverables will be exempt from import duties and excise duties of whether they are imported by Vale.</p> <ul style="list-style-type: none"> - The customs duties exemption set out above shall also apply to any expansion of the railway as required under this agreement as well as to any major renovation or refurbishment thereof. - Approved imports by Vale and the approved project participants for temporary use in Malawi, shall be exempt from customs duties regardless of when such admissions to Malawi take place. The subsequent export of such temporary admission items shall not be subject to export fees. - Minimum Tax: Vale is exempt from the payment of any minimum tax, which currently stands at 2%, calculated on its gross revenue pursuant to the 11th schedule to the taxation act.
Central East African Company Ltd (CEAR)		
1	Fee	<ul style="list-style-type: none"> - <u>The entry fee</u>: CEAR shall pay USD 500,000 on or before the effective date of this concession against which sum any security deposit paid shall be credited. - <u>The annual fee</u>: 5% of the Gross Revenues accruing to CEAR from the provision of Railway Services on the railway Estate, excluding any share of revenue belonging to neighbouring railways, but including maintenance charges and all other payments to CEAR from other railway service providers for use of the railway Estate, and all revenues resulting from licences, rights of occupancy, or leases of property comprising the Railway Estate. <p>The annual fee shall be at a minimum amount to the equivalent in Malawi Kwachas of USD 500,000 until the start of the coal operation and USD 1,000,000 thereafter.</p>
2	Taxes and duties	<p>CEAR shall pay all taxes and duties and conform to all procedures pursuant to applicable regulations,</p> <p>CEAR shall enjoy all tax incentives set forth in the applicable regulations and as otherwise specifically agreed with the government and consistent with applicable laws.</p>

The Ministry of Transport informs us that CEAR did not pay any concession fees in 2016/17 due to the following reasons: from 2005, when the Public Private Partnership Commission (PPPC) was receiving Concession Fees, CEAR stopped paying the fees to Government through the PPPC due to an allegation that Government owed CEAR funds arising from passenger service obligation. The allegation was reversed in 2012 following an analysis by the Railway Services Department which was set up in 2010. In 2013 the CEAR concession agreement was revised and since then no fees have been paid following the changes made by the Treasury. One of these changes relate to the arrangement for CEAR to pay the concession fees to a Railway Fund managed by the Roads Fund Administration and not through the PPPC as was the case previously. Following this arrangement CEAR paid the 2016 Concession Fees on 31 August 2017 only after audited accounts were prepared.

3.6. STATE PARTICIPATION IN THE EXTRACTIVE SECTOR IN MALAWI

3.6.1. State participation in oil and gas exploration

The MWEITI MSG agreed that the State's shareholding in oil and gas companies operating in Malawi, including those held by SOE subsidiaries and joint ventures, and any changes in the level of ownership during the reporting period be reported. Details of public interests in the oil and gas sector is set out in the following table:

Table 37: Detail of public interest in the oil and gas sector

Joint Venture	% Interest	Nature of the transaction	Terms attached to the State participation
Block 4 (Rak Gas MB45 Ltd)	15%	Free Carried Interest in the licenced area	Section 32.1 of the PSA signed between Rak Gas MB45 Ltd and the Government on 12 May 2014. The Government shall have the option to acquire 10% shareholding in the rights and interests of the licence and the contract area for Block 4.
Block 5 (Rak Gas MB45 Ltd)	15%	Free Carried Interest in the licenced area	Section 32.1 of the PSA signed between Rak Gas MB45 Ltd and the Government on 12 May 2014. The Government shall have the option to acquire 10% shareholding in the rights and interests of licence and the contract area for Block 5.
Block 6 (Pacific Oil Ltd)	10%	Free Carried Interest in the licenced area	Section 32.1 of the PSA signed between Pacific Oil Ltd and the Government on 12 May 2014. The Government shall have the option to acquire 10% shareholding in the rights and interests of licence and the contract area for Block 6.

According to the data provided by DoM, there was no State shareholding in the equity of the Oil and Gas companies as at 30 June 2017. Furthermore, the shareholding in the joint ventures has not changed during the financial year 2016/17.

3.6.2. State participation in mining sector

The MWEITI MSG agreed that MoF should disclose their level of shareholding in mining companies operating in Malawi, including those held by SOE subsidiaries and joint ventures, and any changes in the level of ownership during the reporting period. Details of public interests reported by MoF is set out in the following table:

Table 38: Detail of public interest in the mining sector

Extractive Company	% Interest	Nature of the transaction	Terms attached to their equity stake
Paladin (Africa) Ltd	15%	Shareholder stakes	Attachment B, Item 1, paragraph (e) of the Development Agreement signed between Paladin (Africa) Ltd and the Government on 22 February 2007, the company shall issue 15% equity to the Government as advance payment of corporate tax and rent resource tax.
Nyala Mines Ltd	10%	Shareholder stakes	Paragraph (g) of the agreement signed between Nyala Mines Ltd Company and the Government on 18 June 2008, Nyala has agreed to issue 10% of its equity to the Government before the Initial Public Offering.

Source: MoF

In exchange for the shareholding in the mining companies, the Government of Malawi gave tax rebates to both of them. For instance, Paladin's Income tax was reduced from 30% to 27.5%, while royalties were reduced from 5% to 3% for the first three years and there were other tax concessions. Similarly, Nyala Mines has been exempted from paying Resource Rent Tax and VAT on capital purchases.

According to the data provided by MoF, apart from the above shareholdings, there are no further shares held in extractive companies and there are no State-Owned Enterprises operating in the extractive sector in Malawi. Furthermore, the percentage of participation in the joint ventures has not changed during the financial year 2016/17.

3.6.3. State participation in forestry sector

An agreement was signed between the Government of the Republic of Malawi and the forestry companies which defined the area of plantation and exploited by the forestry companies.

In accordance with the agreement and the declaration made by the forestry companies retained in the reconciliation scope, there are no state shareholding in their share capital and there are no State-Owned Enterprises operating in the forestry sector in Malawi.

3.7. CONTRIBUTION TO THE ECONOMY OF MALAWI

3.7.1. Oil and gas contribution

(i) Contribution to Employment, GDP and export

The oil and gas sector was still at the exploration stage during the year 2016/17 and has therefore non-significant contribution to exports, GDP and total employment of the country.

(ii) Contribution to Government revenues

Data collected from reporting entities in the course of the reconciliation exercise indicated that revenues generated by the oil and gas sector in the year 2016/17 amounted to MKW 1,017 million which represent 0.10% of the domestic revenues as detailed in the table below:

Table 39: Oil and gas contribution to Government revenues

In MKW Million	2015/16 FY	2016/17 FY
Total oil and gas revenues (**) (a)	212.00	1,017.00
Domestic Revenue (*) (b)	634,311.00	838,463.00
Contribution of Oil and Gas revenues to domestic revenues (a)/(b)	0.03%	0.12%

(*) Source: Annual Economic report 2017

(**) Source: EITI Reporting template 2016/17 from companies and Government Agencies

3.7.2. Mining sector contribution

(i) Contribution of the Extractive Industries sector to Gross Domestic Product (GDP)

Based on figures made available by the National Statistical Office (NSO), the contribution of the mining sector to GDP accounted for 0.88% during 2016/17 FY as detailed in the table and figure below:

Table 40: Mining and quarrying contribution to GDP

In MWK Million	Year 2015 (a)	Year 2016 (b)	Year 2017 (c)	Average 2015-2016 [(a)+(b)]/2	Average 2016-2017 [(b)+(c)]/2
Mining & quarrying (d)	11,597.00	11,647.00	11,837.00	11,622.00	11,742.00
Gross Domestic Product at Constant Market Prices (e)	1,272,260.00	1,306,937.00	1,374,555.74	1,289,598.50	1,340,746.37
Contribution of mining sector to GDP (d)/(e)	0.91%	0.89%	0.86%	0.90%	0.88%

Source: Annual economic report 2017

(ii) Contribution to Employment

A lack of recent official statistical data was also noted at the National Statistic Office of Malawi in relation to employment statistics. The last study available dates back to 2013.

According to the 2016/17 Economic Annual Report, the average number of employees in the mining sector was 15,696 which represented 0.21% of the total employment and detailed as follows:

Table 41: Mining and quarrying contribution to Employment

Workforce	2015 (a)	2016 (b)	2017 (c)	Average 2015-2016 [(a)+(b)]/2	Average 2016-2017 [(b)+(c)]/2
Coal	580	621	650	601	636
Uranium Mine	197	179	179	188	179
Agricultural, Calcific and Hydrated Lime	1,832	1,943	2,050	1,888	1,997
Rock Aggregate production	9,200	9,582	9,650	9,391	9,616
Cement manufacturing	148	1,295	1,500	722	1,398
Gemstones/Mineral Specimens	220	343	380	282	362
Ornamental Stones	35	44	70	40	57
Terrazzo	58	105	150	82	128
Other Industrial Minerals	710	1,012	1,100	861	1,056
Exploration activities	160	238	300	199	269
Total employment in mining sector (d)	13,140	15,362	16,029	14,251	15,696
Total employment (e)	7,166,100	7,406,091	7,641,860	7,286,096	7,523,976
Contribution of mining sector (%) (d)/(e)	0.18%	0.21%	0.21%	0.20%	0.21%

Source:(*) Annual economic report 2015 to 2017

We note that employment levels in the sector increased in 2016/17 compared to 2015/16. The average total employment in 2016/17 was 7,523,976, which makes the average contribution of mining sector constant for the years 2016 and 2017 at 0.21% (as set out in the table above).

Extractive companies retained in the reconciliation scope were requested to report data on employment in their reporting templates. Details of employment figures reported by company are set out in **Annex 6** of the report.

(iii) Extractive industries contribution to Exports

Details of exports of main commodities in mining sector can be summarised as follows for the calendar years 2016 and 2017:

Table 42: Mining and quarrying contribution to exports

Mineral	Year 2015		Year 2016		Year 2017		Annual Average 2015-2016 [(a)+(b)]/2	Annual Average 2016-2017 [(b)+(c)]/2
	Quantity (tonnes)	Value (MWK Million) (a)	Quantity (tonnes)	Value (MWK Million) (b)	Quantity (tonnes)	Value (MWK Million) (c)		
Coal	7,520	85	8,071	160	9,500	188	123	174
Agricultural/calclitic lime	-		1,550	310	2,500	500	155	405
Dimension stones	40,500	13	41,218	0	50,000	0	7	0
Rock aggregate	35	1,750			0	0	875	
Gemstones	150	186	293	382	4,500	5,882	284	3,132
Rock/Soil sample	86	5	32	8	40	10	7	9
Uranium cake	-	-	-		0	0		
Total (d)		2,039		860		6,581	1,450	3,720
Total Export (e)		1,109,320		1,145,419		1,206,839	1,127,370	1,176,129
Contribution of the mining sector to total exports (d)/(e)		0.18%		0.08%		0.55%	0.13%	0.32%

Source: Annual Economic Report 2017

Exports data reported by companies or by DoM (where the data was not provided by the companies) are set out in **Annex 14** of the report.

(iv) Mining sector's contribution to Domestic revenues:

Data collected from reporting entities in the course of the reconciliation exercise indicated that revenues generated by the mining sector in the 2016/17 FY amounted to MWK 3,234.00 million which represent 1.70% of the domestic revenues as set out in the table below:

Table 43: Mining and quarrying contribution to Domestic revenues exports

In MKW Million	2015/16 FY	2016/17 FY
Total mining revenues (**) (a)	1,612.00	3,234.00
Domestic Revenue (*) (b)	634,311.00	838,463.00
% Mining revenues (a) / (b)	0.25%	0.39%

(*) Source: Annual Economic report 2017

(**) Source: EITI Reporting template 2016/17 from companies and Government Agencies

(v) Production data

Extractive Companies were requested to disclose total production volumes and the value of production by commodity in accordance with EITI Requirement 3.2.

The industrial and large-scale mining sector comprises corundum, gemstones and other minerals such as industrial and construction minerals. As part of the reconciliation process, we have collected production volumes and values from several companies including those retained in the reconciliation scope. Based on declarations made by extractive companies, the details of production volumes and values for each type of mineral during financial year 2016/17 can be set out as follows:

Companies	Solid Minerals Types	Companies Declaration	
		Quantity (Tons)	Value of the production in MWK
Mota Engil Ltd	Rock Aggregate	260,354	690,192,709
Shayona Cement Co	Limestone	151,241	756,205
	Iron Ore	2,164	5,625,984
Terrastone Ltd	Rock Aggregate	243,662	2,262,940,053
Cilcon Ltd	Rock Aggregate	16,832	85,523,708
Mchenga Coal Mines Ltd	Coal	22,272	1,017,770,679
Optichem 2000 (Malawi) Ltd	Phosphate Rocks	1,268	22,396,299
Zalewa Agriculture Lime Co	Limestone	15,374	605,012,424
Nyala Mines Ltd	Corundum	400	Not Communicated
Total mining			4,690,218,062

Source : EITI Reporting template from extractive companies and detailed in Annex 9 of the report

However, the annual average production of MWK 24,622 million for 2016/2017 as per the AER seems to be significantly different from the data show in the above table. In accordance with AER, production in the mining sector can be summarised below:

Mineral	2016		2017		Average		
	Quantity (Tons)	Value of the production (Million MWK)	Quantity (Tons)	Value of the production (MWK)	Quantity (Tons)	Value of the production (Million MWK)	%
Coal	43,338	639	45,230	667	44,284	653	2.65%
Cement	188,946	12,500	210,500	13,925	199,723	13,213	53.66%
Agriculture and Hydrated lime	38,278	500	43,650	570	40,964	535	2.17%
Phosphate Rocks	2,500	12,400	1,000	18	1,750	6,209	25.22%
Rock Aggregate	1,990,000	3,309	2,500,000	4,157	2,245,000	3,733	15.16%
Gemstones	1,300	206	2,000	315	1,650	261	1.06%
Dimensions stoles	70,000	16			35,000	8	0.03%
Iron Ore	3,800	10	5,000	13	4,400	11	0.05%
Total mining		29,579		19,665		24,622	100.00%

Source: Annual Economic Report 2017.

Additionally, we note that the minerals production data declared by DoM does not match production values and quantities declared by extractives companies (Cf. Section 7.6 of the report).

3.7.3. Forestry sector contribution

(i) Contribution of the Forestry sector to Gross Domestic Product (GDP)

Based on data received from NSO, the forestry sector accounted for MKW 96,837 million on average of the calendar years 2016 and 2017 and averaging 7.22% of the GDP at the constant prices.

Table 44: Forestry sector contribution to GDP

MWK Million	2015 (a)	2016 (b)	2017 (c)	Average 2015-2016 [(a)+(b)]/2	Average 2016-2017 [(b)+(c)]/2
Forestry and logging (d)	93,103.00	95,257.00	98,417.59	94,180.00	96,837.30
Gross Domestic Product at Constant Market Prices (e)	1,272,260.00	1,306,937.00	1,374,555.74	1,289,598.50	1,340,746.37
% GDP (d)/(e)	7.32%	7.29%	7.16%	7.30%	7.22%

Source: Annual Economic Report 2017

(ii) Forestry sector's contribution to Domestic Revenue

The forestry sector's contribution to the Malawian economy has steadily increased from MKW 2,572 million in 2015/16 FY to 5,411.00 Million in 2016/17 FY, as shown in the table below:

Table 45: Forestry sector contribution to Domestic revenues

MKW Million	2015/16 FY	2016/17 FY
Total Forestry revenues (**) (a)	2,572	5,411
Domestic Revenue (*) (b)	634,311	838,463
% Forestry (a)/(b)	0.41%	0.65%

(*) Source: Annual Economic report 2017

(**) Source: EITI Reporting template 2016/17 from companies and Government Agencies

(iii) Forestry sector's contribution to exports

Based on the information received from the Department of Forestry and the Annual Economic Report, the exports of forestry sector during 2016/17 FY amounted to MKW 4,338 million compared to MKW 3,275 in 2015/16 FY as set out below:

Table 46: Forestry sector contribution to exports

No.	Forest Product	Quantity	Dollars earned A	Export Value 2016/17 Rands earned B	(A+B) In MKW
1	MDF Plain boards	123,411 sheets	1,115,664	17,694,421	1,721,599,066
2	Shutter Ply	74,005 sheets	467,890	10,772,743	873,473,856
3	Rubber	388,920 Kg	675,002		506,251,350
4	Laminated shelvings	40733 sheets	170,972	3,841,152	338,655,085
5	Rubber timber	1131 Cu.M		6,544,753	327,237,659
6	Pine timber	5350 Cu. M			315,000,000

No.	Forest Product	Quantity	Dollars earned A	Export Value 2016/17	
				Rands earned B	(A+B) In MKW
7	Shutter board	8950 sheets	12,975	1,691,520	95,715,311
8	Kiln Dried Treated Timber	585 Cu. M	108,895		85,854,105
9	Plywood	5405 sheets	----	642,189	43,448,119
10	Colombo roots	14,000 Kg	38,300		27,895,645
11	Assorted Cane Furniture	2190 pieces		75,000	3,750,000
Total			2,589,698	41,261,778	4,338,880,196

Source: Department of Forestry - Exports for 2016/17 FY and Annual Economic Report 2017

The exports of the forestry sector declared by the Malawi Revenue Authority (MRA) during the 2016/17 FY amounted to MKW 9,928 million, as set out below:

Table 47: Exports of forestry sector declared by the MRA

Description of commodity	2016/17 FY (MKW)
MALAWI NATURAL RUBBER	2,858,645,737.44
MDF PLAIN BOARD, A, GRADE	2,548,727,763.99
SHUTTERPLY AND LAMINATED PINE SHELVINGS	1,597,427,900.87
BALES OF MALAWI NATURAL RUBBER	1,484,467,741.80
LAMINATED PINE SHELVINGS AND SHUTTERPLY	626,766,929.02
SAWN TIMBER FROM RUBBER, TREATED, KILNED AND DRIED	369,771,410.06
PLYWOOD PIBC / SHUTTERPLY / SHUTTERBOARD	128,025,679.42
KILN DRIED TIMBER, PINE, WOOD	97,977,856.20
RUBBER WOOD TIMBER , TREATED, KILNED AND DRIED	95,631,300.12
BUNDLES OF SAWN TIMBER FROM RUBBER TREATED, KILNED	38,064,802.00
SANDING MACHINES STEINEMAM	17,581,786.04
PINE SHELVINGS, MACHINED	16,634,276.52
P.A.R KILN DRIED TIMBER	13,632,416.16
MACHINED KILN DRIED TIMBER	13,620,252.88
TREATED, KILNED AND DRIED	11,911,554.81
OTHER	8,515,909.21
PILOT VALVE WITH SOLENOID COIL FOR RUBBER MACHINER	734,533.00
Total exports of forestry sector	9,928,137,849.54

Source: MRA

Based on the data received from Raiply Malawi Ltd, details of exports of main commodities in the forestry sector can be summarised as follows for the 2016/17 FY:

Table 48: Exports declared by Raiply Malawi Ltd

Description	2016/17 FY (MKW)
Timber & Timber products	702,798,104.00
Total exports of forestry sector	702,798,104.00

Source: Reporting template from Raiply Malawi Ltd

Based on the above, the contribution of the forestry sector to the total exports of the country can be summarised as follows for 2016/17 FY:

Table 49: Contribution of the forestry sector to the total exports

Source	DoF/AER (Million MKW)	MRA (Million MKW)
Exports out of the Forestry Sector (a)	4,339	9,928
Total exports as per AER (b)	1,176,129	1,176,129
% forestry exports (a)/(b)	0.37%	0.84%

3.7.4. Transport sector contribution to the economy

(i) Domestic revenues

Data collected from Government Agencies in the course of the reconciliation exercise indicated that revenues generated by the transport sector in the financial year 2016/17 amounted to MKW 899.12 million which represent 0.11% of the domestic revenues as set out in the table below:

Table 50: Contribution of the transport sector to the Domestic revenues

MKW Million	2015/16 FY	2016/17 FY
Total Transport revenues (**) (a)	951.01	899.12
Net Domestic Revenue (*) (b)	634,311.00	838,463.00
% Transport revenues (a)/(b)	0.15%	0.11%

(*) Source: Annual Economic report 2017

(**) Source: EITI Reporting template 2016/17 Government Agencies

3.8. COLLECTION AND DISTRIBUTION OF EXTRACTIVE INDUSTRY REVENUES

3.8.1. Budget process

The Public Finance Management Act (PFMA) 2003 requires that every year, Government, through the Ministry of Finance prepares a National Budget to run from 1 July to 30 June. As a document, the National Budget is a financial plan through which Government delivers public goods and services in the short term to achieve its social economic development programs consistent with the medium and long term development priorities.

The Government of Malawi (GoM) has gone through various stages of budgetary reforms. This involved changes in the budgeting methods from incremental to performance or result based budgeting (based on activities). Currently, Malawi uses a cash budget system.

The cash budget system is based on the principle that no cash is to be released to line ministries or other budget heads unless sufficient funds are available in the Treasury's main bank accounts, in this case account number 1 at the Reserve Bank of Malawi (RBM), to cover government expenditure. The Ministry of Finance (MoF) can decide which activities are to be funded among those initially approved by Parliament in the budget.

It is the responsibility of the Minister of Finance to present a statement of the estimated receipts and the expenditure of the government in respect of each financial year before the National Assembly.

The key budget documents include:

- i. **Budget Statement:** This is the budget speech read at the National Assembly by the Minister of Finance. It is a summary of the whole budget but also covers an outlook of the world economy, performance and achievements of the previous budget, summary of main Government policies, objectives and targets, tax policy measures and expenditure controls;
- ii. **Economic report:** Provides details of the world economic outlook and the economic performance of Malawi in the preceding year;
- iii. **Financial Statements:** This provides a broad summary of the budget both revenue and expenditure by sector of the economy;
- iv. **Output Base:** This presents more details on the budget. It outlines a ministry's objectives, achievements, challenges for the previous period as well as the activities to be undertaken with related costs and outputs;
- v. **Detailed Estimates:** Provides details of all expenditure for all the votes up to the sub-item level. This forms the basis of accounting in Government.

The budgeting process includes reviewing proposals on key issues and initiatives, setting programme goals, objectives and their associated costs as well as prioritising the proposals submitted or developed.

The principles are as follows:

1. The policy development and planning process needs to begin well in advance of the budget preparation process.
2. Policy decisions should be well documented and incorporated into the budget preparation instructions.
3. The results of the policy planning and development process will strengthen if specific goals and objectives are defined. These may include major government initiatives and other sector specific programmes.
4. Policies should be a major determining factor of budgetary ceilings for ministries and departments.
5. Policies should identify the priorities to guide allocation of funds among competing needs. Ministries and departments should therefore submit proposals which are consistent with government priorities.

3.8.2. Revenues collection

The National Budget is the Government's plan on how to collect and spend money to deliver services to the citizens of Malawi. The budget begins on 1 July and ends on 30 June of the following year. This is referred to as the Financial Year.

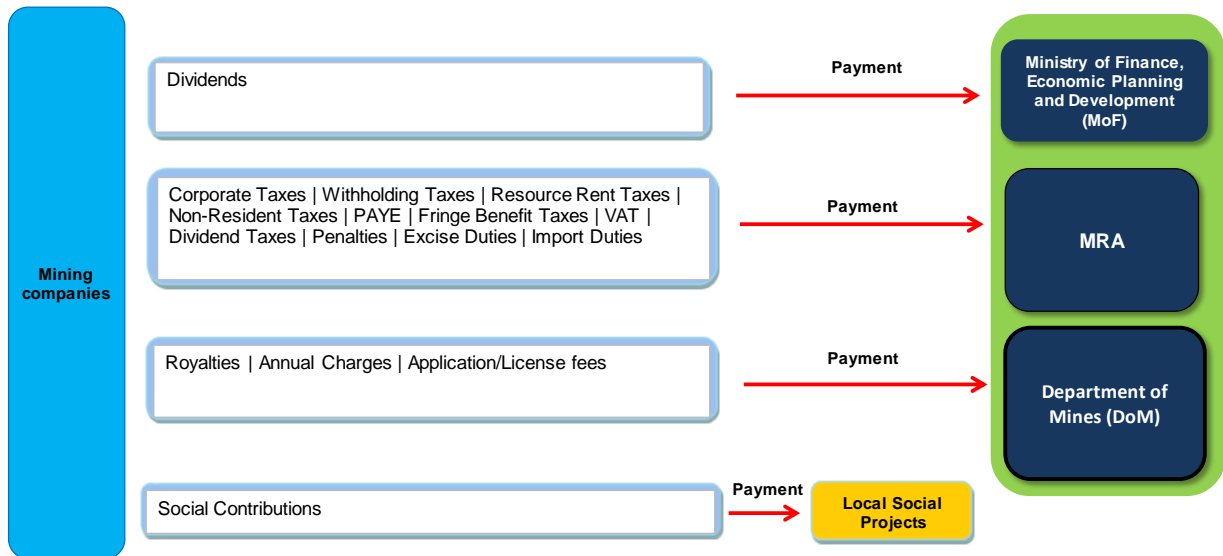
Revenue comes from different sources, such as taxes and borrowing from other countries. According to Sections 172-173 of the Constitution of Malawi, "All revenues or other funds raised or received for the purposes of the Government shall, subject to this Constitution and any Act of Parliament, be paid into and form one fund, to be known as the Consolidated Fund.

No funds shall be withdrawn from the Consolidated Fund except in the manner prescribed by the National Assembly.”

The extractive revenue collections framework can be represented diagrammatically as follows:

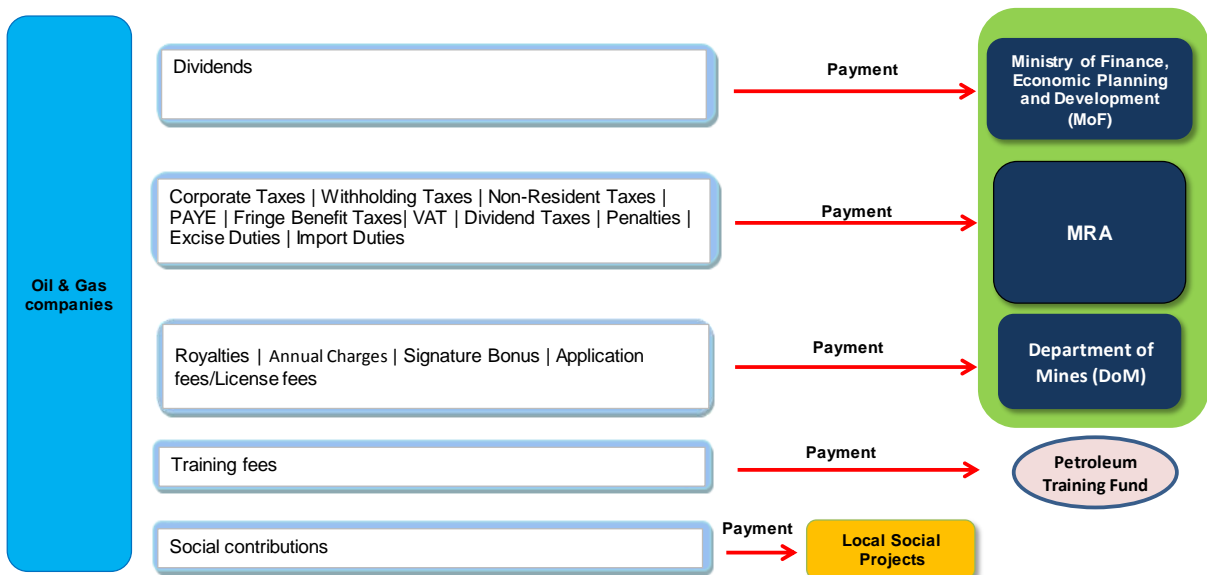
(i) Mining Sector

Figure 5: Revenue collection from the mining sector



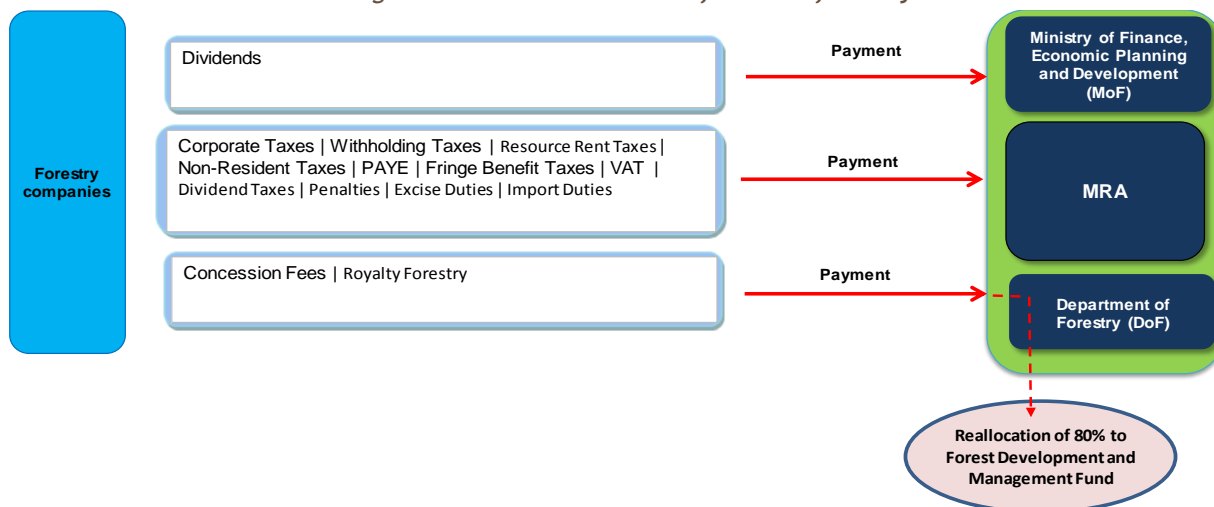
(ii) Oil and Gas Sector

Figure 6: Revenue collection from the oil and gas sector



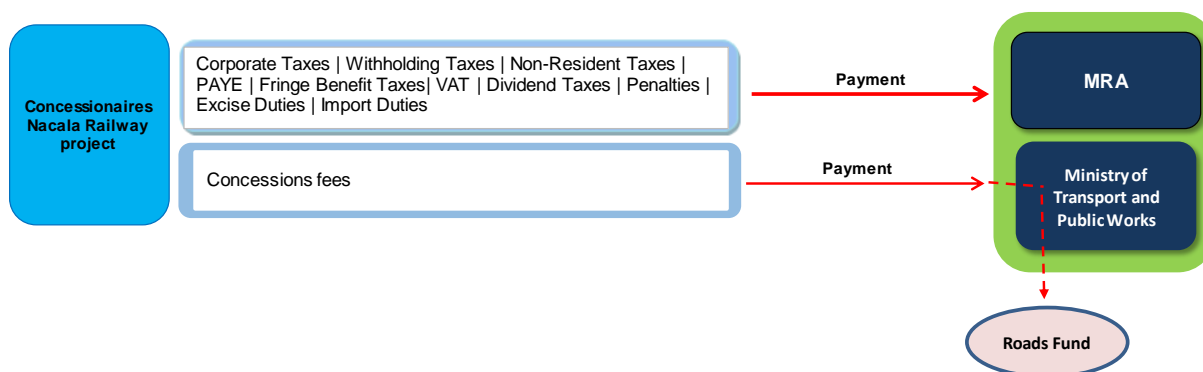
(iii) Forestry Sector:

Figure 7: Revenue collection from the forestry sector



(iv) Transport of minerals

Figure 8: Revenue collection from the mineral transport sector



3.8.3. Revenue allocation

All revenues raised are deposited into the Government of Malawi Account Number 1 at the Reserve Bank of Malawi which forms the Consolidated Fund as stipulated in Sections 172-173 of the Constitution of Malawi. Government revenues are available for appropriation by the legislation for general government spending. We note that there is no provision within the legislation in Malawi governing any Sub-National Transfers.

(i) Petroleum Training Fund

According to the Third Schedule of the Petroleum (Prescribed Fees and Annual Charges) Regulations, petroleum companies shall contribute towards training fees at the rate of MWK 7,000,000 for exploration licence per annum per block and at MWK 21,000,000 per annum per block for production licence.

Training fees from oil and gas companies are paid directly into the Petroleum Training Fund account, which is a separate bank account from the Government Account Number 1. It is managed by MNREM and aims to fund capacity building activities in the oil and gas sector for citizens of Malawi.

Contribution made to the training fees are detailed in Section 5.1.2 of the report.

(ii) Forest Development and Management Fund

FDMF became operational in the 2011/12 FY⁵⁷. It aims at supporting and increasing the conservation and management of forest resources and forest land in Malawi. For the fiscal year 2016/17, the Department of Forestry was allocated MWK 725,944,289 as confirmed in the Annual Economic Report 2017. The main expenditure during the financial year were:

- Tree Planting and Management;
- Contract work in government plantations for various silvicultural operations;
- Management of natural regenerates;
- Training of 73 Forestry Assistants at the Malawi College of Forestry and Wildlife;
- Conducting forestry research in protected areas and customary land;
- Law enforcement through patrols; and
- Review of 1996 Forest Policy.

According to the Department of Forestry, total revenues collected during the 2016/17 amounted to MWK 3,517 million.

(iii) Roads Fund

The Roads Fund is separate from the State budget. Its purpose is:

- to finance the maintenance and rehabilitation of public roads; and
- to administer any monetary contribution of donor-funded projects for the construction, maintenance and rehabilitation of any public road.

3.9. LEGAL AND BENEFICIAL OWNERSHIP

3.9.1. Legal and regulatory framework governing companies

The legal framework governing companies incorporated in Malawi is the Companies Act (1984), which provides guidelines for the formation, administration, and winding up of registered corporate bodies. The Companies Act (1984) is expected to be reformed in the near future to include further transparency and disclosure provisions in the law.

There are various types of companies which can be formed in Malawi; namely limited by shares, limited by guarantee and unlimited companies. Furthermore, in Malawi, a company can be classified either as a private company or a public company. A “private company” means a private company limited by shares, a company limited by guarantee or an unlimited company. In accordance with the section 5(5) of the Companies Act (1984), any company other than a private company is a public company.

⁵⁷ Annual Economic Report 2015

3.9.2. EITI requirements

Companies retained in the reconciliation scope declared legal ownership as set out in **Annex 7** of the report.

With regards beneficial ownership, there is no legal definition of in Malawi in its current legislation. In accordance with the EITI Standard, Requirement 2.5.f. a beneficial owner in respect of a company means the person(s) who directly or indirectly ultimately own(s) or control(s) the corporate entity.

MWEITI defines Beneficial Ownership as follows⁵⁸:

- a) A beneficial owner in respect of a company means the natural person(s) who directly or indirectly ultimately owns or controls the corporate entity. In addition, a beneficial owner shall include legal owners and share ownership of such corporate entity(ies).
- b) The definition also includes all the private trusts and names of those beneficiaries of those private trusts and their details.
- c) This definition also includes publicly listed companies, including wholly-owned subsidiaries, which would be required to disclose the name of the stock exchange and include a link to the stock exchange filings where they are listed.
- d) In the case of joint ventures, each entity within the venture should disclose its beneficial owner(s), unless it is publicly listed or is a wholly-owned subsidiary of a publicly listed company. Each entity is responsible for the accuracy of the information provided.

Ultimate ownership

To satisfy the need for the current MWEITI reporting process, “ultimate beneficial ownership” of an extractive company is defined as any individual who:

- has control over the extractive company, either directly or indirectly; or
- has a substantial interest in or receives substantial economic benefits from the assets of the extractive company.

The “ultimate beneficial ownership” shall therefore mean a natural person, and not another company or a trust. For companies with complicated ownership structures, involving many different corporate vehicles or private agreements over ownership and/or control, the ultimate beneficial owners are the individuals who are right at the very top of the chain.

“Control” means the power of a person to secure that the affairs of the extractive company are conducted in accordance with the wishes of that person. Such power would be derived from:

- (i) a sufficient percentage of shareholding or voting rights in the extractive company, including through bearer shareholdings, other than a company;
- (ii) a percentage of 25% plus one share shall be evidence of ownership or control through shareholding and applies to every level of direct and indirect ownership and a 5% shareholding by Politically Exposed Person PEP**;
- and
- (iii) a control over the management of the extractive company through other means such as :

⁵⁸ https://eiti.org/sites/default/files/documents/malawi_beneficial_ownership_disclosure_roadmap.pdf

- having the power to appoint or remove over half of the members of the governing body of the extractive company; or
- holding rights in relation to the extractive company that, if exercised, would result in the conditions in sub-paragraphs (i) and (b) being satisfied; or
- whose consent is needed for the appointment of a person to be a member of the governing body of the extractive company.

Publicly listed companies, including wholly-owned subsidiaries, are not required to disclose information on their beneficial owner(s). They only have to provide guidance on how to access this information.

In the case of joint ventures, each entity within the venture should disclose its beneficial owner(s), unless it is publicly listed or is a wholly-owned subsidiary as per above. Each entity is responsible for the accuracy of the information provided.”

Politically exposed person (PEP) definition

Politically exposed persons (PEP) may include local citizens of or foreigners who were entrusted with or are currently entrusted with prominent state and political functions in the local or in the foreign country such as heads of state or of government, senior political figures, senior officials in the government, the courts, the military, law enforcement and fiscal authorities, and heads and public figures of political parties and religious associations, including former such persons. The term ‘politically exposed person’ may include the following:

- heads of State, heads of government, ministers and deputy or assistant ministers;
- members of parliament or of similar legislative bodies;
- members of the governing bodies of political parties;
- members of supreme courts, of constitutional courts or of other high-level judicial bodies, the decisions of which are not subject to further appeal, except in exceptional circumstances;
- members of courts of auditors or of the boards of central banks;
- ambassadors, “charges d’affaires” and high-ranking officers in the armed forces;
- members of the administrative, management or supervisory bodies of state-owned enterprises; and
- directors, deputy directors and members of the board or equivalent function of an international organisation.

3.9.3. Beneficial ownership disclosure roadmap

The multi-stakeholder group published a roadmap for disclosing beneficial ownership information in accordance with clauses of EITI Requirement. MSG determined all milestones and deadlines in the roadmap, and will evaluate the implementation of the roadmap as part of its annual activity report.

3.10. LOCAL CONTENTS

Specific obligations with regards to employment and training of Malawian nationals as well as procurement of goods and services was specified in the Minerals Act.(1981) and that can be procured locally as follows:

Table 51: List of articles imposing local content contribution

CATEGORY	ARTICLES
Employment and training	Article 25(f) states that an application for the grant of an exclusive prospecting licence shall give or be accompanied by a statement giving particulars of the applicant’s proposals with respect to the employment and training of citizens of Malawi.
	Article 37(k) states that an application for the grant of a mining licence shall give or be accompanied by a statement giving particulars of the applicant’s proposals with respect to the employment and training of citizens of Malawi.
Good and services	Article 37 states that an application for the grant of a mining licence shall be accompanied by a report on the goods and services required for the mining operations which can be obtained within Malawi and the applicant’s proposals with respect to the procurement of those goods and services

Additionally, Article 2 in the agreement between the Government of Malawi and Nyala Mines Ltd states that the company shall:

- set up a lapidary in the country and provide capacity building in lapidary to Malawians; and
- train Malawian Nyala employees in the operation, maintenance, and supervision of all machinery used in the mining and recovery of the Corundum and in the use of computers for satellite navigation equipment for accurately studying the mining areas.

Similarly, the agreement between the Government of Malawi and Paladin (Africa) Ltd states that the company shall:

- give Malawian businesses the opportunity to participate in tender procurements launched by the company. Preference shall be given to the Malawian tender submissions when these meet the required specification of the tender request (Article 4.2 of the agreement);
- develop a programme for the setting up or expansion of Malawian businesses capable of providing goods and services to the company (Article 5.1 of the agreement);
- conduct an annual review of progress being made on the implementation of the Local Business Development Programmes (Article 5.1 of the agreement); and
- employ and train Malawian nationals in and for the operations, development and extraction of yellowcake (Article 12 of the agreement).

3.11. INFRASTRUCTURE PROVISIONS AND BARTER ARRANGEMENTS

We identified agreements involving the provision of goods and services in exchange of mining concessions as defined by EITI Requirement 4.3, in the agreement between the Government of the Republic of Malawi and Nyala Mines Ltd. This agreement stipulates in article 2 that, in consideration of the Government granting the Mining Licence, Nyala shall:

Table 52: List of infrastructure provisions

AGREEMENT	INFRASTRUCTURE PROVISIONS AND BARTER ARRANGEMENTS	BENEFICIARIES	GOVERNMENT OBLIGATIONS
Agreement between the GoM and Nyala Mines Ltd	Renovate the local hospital at Katsekera by providing funds and materials such as new beds and linen	Local hospital at Katsekera	- Duty free on import of materials, consumables and equipment used in the mining and processing of minerals
Agreement between the GoM and Nyala Mines Ltd	Install a solar panel	Local hospital at Katsekera	- Exemption from Resource Rent Tax
Agreement between the GoM and Nyala Mines Ltd	Provide financial assistance to the Clinic through the provision of drugs, medicines, dressings and other general medical supplies for use within the local community. This financial aid shall not exceed USD 20,000 per calendar year; and	Katsekera Community	- Exemption from VAT
Agreement between the GoM and Nyala Mines Ltd	Provide funds and materials to build at least four (4) houses for teachers at the school at Kandoma	Kandoma Community	- Exemption from Fuel Duty used in direct mining operations
			- Certification of exemption from duties and taxes

3.12. AUDITING AND ACCOUNTING

3.12.1. Extractive companies

Providing audited accounts is a requirement of the Companies Act (1984). The specific audit provisions in the Companies Act are as follows:

- S182 requires directors of every company annually to prepare and send a report by the auditors to every member and every debenture holder of the company;
- S191 (1) requires every company, within three months after its incorporation and thereafter at every annual general meeting, to appoint auditors to hold office until the next annual general meeting;
- S194 (1) requires auditors of a company while in performance of their duties to act in such a manner as faithful, diligent, careful, and ordinarily skilled auditors would act in the circumstances;

- S194 (2) stipulates that no provision in the memorandum or articles of the company or in any contract with the company shall exempt the auditor from the duty of acting in accordance with S194 (1) or indemnify him against any liability incurred as a result of breach thereof;
- The Fourth Schedule requires the auditor's report to state whether in their opinion the company's balance sheet and profit and loss account and the group accounts have been properly prepared in accordance with the Act and whether in their opinion a true and fair view is given;
- S191 (2) and S192 (1) require that persons to be appointed as auditors be only those duly qualified, eligible, and entitled to act as such under the Public Accountants and Auditors Act.

We may conclude that the same requirements apply to extractive companies.

Additionally, the institute of chartered accountants of Malawi (ICAM) has adopted International Financial Reporting Standards (IFRS) and International Standards on Auditing (ISA) as applicable standards for corporate financial accounting and auditing in the country. The directive given by SOCAM states that all auditors in Malawi must adopt ISA standards. However, in reality, some auditors may not be applying ISA.

3.12.2. Government Agencies

Government Agencies are audited by the Auditor General (AG), the National Audit Office (NAO) and the Public Accounts Committee (PAC). NAO is headed by the Auditor-General.

In June 2003, an Act was passed to update the public finance, procurement of goods and services and audit laws in Malawi: the Public Audit Act (PAA).

According to Section 4 of the PAA "The Auditor General shall be responsible for carrying out the duties and responsibilities conferred upon him under the Constitution, this Act, or any other written law, and shall be responsible for the National Audit Office".

At this point a discrepancy between the PAA and the constitution may hinder the independence of the Auditor General, thus, affecting his work. In accordance to Section 184 paragraph 2 of the Constitution, the Auditor General shall submit reports through the Minister of Finance instead of submitting his reports directly to the National Assembly. PAA, however, states in its Section 15 paragraph 1 that the Auditor General should forward his report to the President and to the Speaker of the National Assembly.

Though in both cases, the report goes to the National Assembly, the Constitution clearly states that the Auditor General should report to the Ministry of Finance. This may affect the AG's independence and may pose an ethical issue.

As for the Public Account Committee (PAC), PAA in Part IV Section 19-1 stipulates that "the function of the Committee are to examine and report to the National Assembly on the financial statements of the Government generally, and in particular to examine and report on the financial statements of the Government in the light of the outputs proposed and the performance criteria in relation to estimates, together with each statement and report of the Auditor General presented to the National Assembly."

PAC is a standing committee of Members of Parliament; whose responsibilities are to ensure along with the AG and NAO that public funds is put to good use.

The Malawi National Audit Office Auditing Standards are based on, and are in full compliance with the Auditing Standards of the International Organisation of Supreme Audit Institutions (INTOSAI).

The National Audit Office has adapted the INTOSAI Auditing Standards to fit the Malawi environment.

4. DEFINING THE RECONCILIATION SCOPE

The work included a general understanding of the extractive sector in Malawi. Government Agencies have been consulted in order to collect relevant information on the size of the extractive sectors in Malawi, their contributions to the economy and to government revenues, as a part of the process to define the scope for the reconciliation for the Fiscal Year ending 30 June 2017.

4.1. REVENUE FLOWS

4.1.1. Direct payments

Department of Mines (DoM)

In accordance with relevant laws and regulations there are three (3) categories of taxes payable by oil, gas and mining companies. These taxes are set out in the table below:

Table 53: List of direct payments to DoM

Ref.	Payment flows
1.1	Royalties paid
1.2	Annual Charges / Ground rent
1.3	"Mandatory" Training fees
1.4	Other material payments to Mining Authorities

All of the above fees and charges have been included in the reconciliation scope in order to ensure completeness of revenues.

Malawi Revenue Authority (MRA)

According to the relevant laws and regulation and data collected from MRA there are eight (8) categories of taxes payable by oil, gas, mining and forestry companies to MRA. These taxes are set out in the table below:

Table 54: List of direct payments to MRA

Ref.	Payment flows
2.1	Income tax paid
2.2	Non-resident tax
2.3	Pay As You Earn "PAYE"
2.4	Withholding tax on payments
2.5	Fringe Benefits Tax
2.6	Value Add Tax (VAT)
2.7	Customs duty / Excise Tax
2.8	Other payments to MRA

All of the above taxes have been included in the reconciliation scope in order to ensure the completeness of revenues.

Department of Forestry (DoF)

According to the relevant legislations and regulations, there are eight (8) types of payment flows payable by forestry companies to DoF as set out in the table below:

Table 55: List of direct payments to DoF

N°	Payment flows
3.1	Sale of Firewood
3.2	Forest Seed Sales
3.3	Phytosanitary Certificates
3.4	Log Sales
3.5	License Fees
3.6	Export Permit
3.7	Concessions (logs and firewood)
3.8	Royalties on Forestry Produce

All the above payment flows have been included in the reconciliation scope in order to ensure completeness of the income.

4.1.2. Social payments

These consist of all contributions made by extractive companies to promote local development and to finance social projects in line with the EITI Standard. The Standard encourages the Multi Stakeholder Board to apply a high standard of transparency to social payments and transfers by disclosing the parties involved in the transactions, the materiality of these payments and transfers to other benefit streams, including the recognition that these payments may be reported even though it is not possible to reconcile them.

These contributions can be voluntary or mandatory and can be made in cash or in kind depending on individual contracts. This category includes, inter alia: health infrastructure, school infrastructure, road infrastructure, market gardening infrastructure, projects related to the promotion of the agriculture as well as the grants provided to the population.

Social payments have been included in the 2016/17 EITI scopes through unilateral disclosure by extractive companies. These disclosures have been segregated between mandatory and voluntary social payments as follows:

Table 56: List of social payments

N°	Payment flows
4.1	Voluntary Corporate Social Responsibility
4.2	Mandatory Social Responsibility

4.1.3. Infrastructure provisions and barter arrangements

Payment flows related to barter arrangements involving infrastructure works as set out in EITI Requirement 4.3 have been included in the reporting templates in case they exist:

Table 57: List of payments under Infrastructure provisions and Barter arrangements

N°	Payment flows
5.1	Total budget of the Engagement/Project
5.2	Value of engagements/project incurred from 01/07/2016 to 30/06/2017
5.3	Cumulated value of engagements/project incurred on 30/06/2017

However, none of the companies included in the reconciliation scope reported expenses under infrastructure provisions or barter arrangements in their reporting template.

4.1.4. State's share of production and other in-kind revenues

There was no payment in-kind in the mining and forestry sectors during the Fiscal Year 2016/17. Furthermore, all oil and gas companies are still at the exploration phase. As a result, there were no in-kind revenues from the oil and gas sector during the Fiscal Year 2016/17.

4.1.5. Quasi fiscal expenditure

Quasi-fiscal expenditure includes arrangements where SOEs undertake public social expenditure such as payments for social services, public infrastructure, fuel subsidies and national debt servicing, outside of the national budgetary process. EITI Requirement 6.2, stipulates that the Multi-Stakeholder Board is required to develop a reporting process with a view to achieving a level of transparency commensurate with other payments and revenue streams and should include subsidiaries of State-Owned Enterprises and joint ventures. These payments have been included through unilateral disclosure by State-Owned Enterprises.

4.1.6. Subnational payments

There are no sub-national Government Agencies that receive direct or indirect revenues from the extractive companies.

4.1.7. Subnational transfer

There are no sub-national transfers under Malawian legislation.

4.1.8. Loan and loan guarantees

Reporting entities have been requested to disclose any loans or loan guarantees provided to extractive companies by the Government or by State-Owned Enterprises.

None of the Government Agencies reported loans or loan guarantees granted to extractive companies.

4.2. EXTRACTIVE COMPANIES

4.2.1. Mining and petroleum companies

Based on the statement of revenues from DoM and MRA, fifteen (15) extractive companies have been retained in the reconciliation scope and which made payments above MWK 125,000,000 accounting for 95.5% of combined revenues of DoM and MRA before the reconciliation phase. These entities are made up as follows:

Table 58: Structure of payments above the materiality threshold

N°	Payment range	Number of companies	Total amount (million MWK)	%	Cumulative amounts (million MWK)	Cumulative %
1	Above > MWK 600,000	4	13,199	77.5%	13,199	77.5%
2	MWK 600,000 > x > MWK 200,000	6	2,390	14.0%	15,589	91.5%
3	MWK 200,000 > x > <u>MWK 125,000</u>	5	670	3.9%	16,258	<u>95.4%</u>
4	MWK 125,000 > below	168	780	4.6%	17,038	100.0%
Total		183	17,038	100.0%	17,038	100.0%

The Malawi University Of Science And Technology made payments above the materiality threshold but it was excluded from the EITI Report based on the confirmation of DoM that the institution was granted a license for extractives, the revenue shown to have been paid by the institution to MRA is not from provision and production arising from exploitation of minerals.

MSG agreed to add a Nyala Mines Ltd as result of which, the list of companies included in the reconciliation scope adds up to fifteen (15) as follows:

Table 59: List of extractive companies included in the reconciliation scope

N°	Designation
1	Mota Engil Ltd
2	Terrastone Ltd
3	Shayona Cement Co
4	Lafarge Cement Co Ltd
5	Strabag International Ltd
6	RAKGAS MB45 Ltd
7	Hamra Oil Holdings Ltd
8	Paladin (Africa) Ltd
9	Optichem 2000 (Malawi) Limited
10	Mchenga Coal Mines Ltd
11	Zalewa Agriculture Lime Co
12	Cilcon Limited
13	Cement Products (MW) Limited
14	Sovereign Services Ltd (A subsidiary of Mc Court Mining Pty Ltd)
15	Nyala Mines Ltd

For extractive companies which made payments below the materiality threshold, these have been retained for unilateral disclosure by Government Agencies as detailed in Section 6.2 of the report in accordance with EITI Requirement 4.1.d.

4.2.2. Forestry companies

The Terms of Reference agreed by MSG states that the report shall cover the following forestry companies:

Table 60: List of forestry companies retained in the reconciliation scope

N°	Payment flows
1	Raiply Malawi Ltd
2	Vizara Plantation
3	Total Land Care

4.3. GOVERNMENT AGENCIES

Based on the scope proposed above, the Government Agencies that were required to submit reporting templates are as follows:

Table 61: List of Government Agencies retained in the reconciliation scope

N°	Central Agencies
1	Malawi Revenue Authority (MRA)
2	Department of Mines (DoM)
3	Ministry of Finance, Economic Planning and Development (MoF)
4	Department of Forestry (DoF)

Although the Ministry of Transport and Public Works does not have to submit templates to the reconciliation process, it remained part of the general reporting process to confirm the amount of payments received from transport companies and to provide contextual information about the sectors it regulates.

5. RECONCILIATION RESULTS

Detailed results of the reconciliation exercise, as well as differences noted between amounts paid by extractive companies and received by Government Agencies are set out below. The tables below highlight the amounts initially reported and the adjustments made following the reconciliation work, as well as the final amounts and unreconciled differences.

5.1. PAYMENT RECONCILIATION BETWEEN EXTRACTIVE COMPANIES AND GOVERNMENT AGENCIES

5.1.1. Reconciliation by Extractive Entity

The table below summarises the differences between the payments reported by extractive companies and receipts reported by Government Agencies. It includes consolidated figures based on the reporting templates prepared by each extractive entity and Government Agency, adjustments made by us following the reconciliation work and the residual, unreconciled differences. Details of the adjustments are presented in Section 5.2 of the report and in order to keep the report size reasonable, detailed reporting templates for each company are included in **Annex 8** of the report.

Table 62: Reconciliation by extractive entity

No. Company		Templates originally lodged			Adjustments			Final amounts		
		Extractive company (a)	Government (b)	Difference (c) = (a - b)	Extractive company (d)	Government (e)	Difference (f) = (c-d)	Extractive company (g) = (a+d)	Government (h) = (b+e)	Difference (i) = (g-h)
1	Raiply Malawi Ltd	2,562,343,836	3,867,606,392	(1,305,262,556)	-	-	-	2,562,343,836	3,867,606,392	(1,305,262,556)
2	Shayona Cement Co	702,327,700	731,874,876	(29,547,176)	54,408,914	35,749,020	18,659,894	756,736,614	767,623,896	(10,887,282)
3	Total Land Care	858,470,054	645,698,174	212,771,880	531,641,972	-	531,641,972	1,390,112,026	645,698,174	744,413,852
4	RAKGAS MB45 Ltd	533,456,569	552,473,668	(19,017,099)	6,594,857	1,577,758	5,017,099	540,051,426	554,051,426	(14,000,000)
5	Terrastone Ltd	569,037,539	1,030,995,974	(461,958,435)	-	(552,282,723)	552,282,723	569,037,539	478,713,251	90,324,288
6	Vizara Plantation	-	473,214,047	(473,214,047)	-	-	-	-	473,214,047	(473,214,047)
7	Hamra Oil Holdings Ltd	200,319,346	347,319,346	(147,000,000)	-	-	-	200,319,346	347,319,346	(147,000,000)
8	Mota Engil Ltd	237,109,397	10,793,073,180	(10,555,963,783)	-	(10,458,772,863)	10,458,772,863	237,109,397	334,300,317	(97,190,920)
9	Paladin (Africa) Ltd	386,146,348	320,803,850	65,342,498	(65,346,248)	-	(65,346,248)	320,800,100	320,803,850	(3,750)

No.	Company	Templates originally lodged			Adjustments			Final amounts		
		Extractive company (a)	Government (b)	Difference (c) = (a - b)	Extractive company (d)	Government (e)	Difference (f) = (c-d)	Extractive company (g) = (a+d)	Government (h) = (b+e)	Difference (i) = (g-h)
10	Mchenga Coal Mines Ltd	154,377,849	157,351,075	(2,973,226)	-	1,093,500	(1,093,500)	154,377,849	158,444,575	(4,066,726)
11	Zalewa Agriculture Lime Co	137,272,099	140,107,482	(2,835,383)	(4,998,765)	-	(4,998,765)	132,273,334	140,107,482	(7,834,148)
12	Cement Products (MW) Ltd	1,086,168,825	125,619,320	960,549,505	-	-	-	1,086,168,825	125,619,320	960,549,505
13	Sovereign Services Ltd (A subsidiary of Mc Court Mining Pty Ltd)	121,189,020	114,071,284	7,117,736	(39,971,791)	(36,087,296)	(3,884,495)	81,217,229	77,983,988	3,233,241
14	Cilcon Ltd	10,365,199	133,202,213	(122,837,014)	-	(120,823,924)	120,823,924	10,365,199	12,378,289	(2,013,090)
15	Nyala Mines Ltd	6,432,953	6,583,718	(150,765)	(1,102,500)	-	(1,102,500)	5,330,453	6,583,718	(1,253,265)
16	Optichem 2000 (Malawi) Ltd	409,316,370	231,772,502	177,543,868	(400,413,564)	(226,085,171)	(174,328,393)	8,902,806	5,687,331	3,215,475
17	Lafarge Cement Co Ltd	3,475,531,269	670,448,593	2,805,082,676	(3,475,531,269)	(669,401,093)	(2,806,130,176)	-	1,047,500	(1,047,500)
18	Strabag International Ltd	-	584,690,263	(584,690,263)	-	(584,690,263)	584,690,263	-	-	-
Total		11,449,864,373	20,926,905,957	(9,477,041,584)	(3,394,718,394)	(12,609,723,055)	9,215,004,661	8,055,145,979	8,317,182,902	(262,036,923)

Source: EITI Reporting Templates

5.1.2. Reconciliation by revenue stream

The table below shows the total Basic Payments reported by extractive companies and Government Agencies, after adjustments:

Table 63: Reconciliation by revenue stream

N° Description of Payment	Templates originally lodged			Adjustments			Final amounts		
	Extractive company (a)	Govt (b)	Difference (c) = (a) - (b)	Extractive company (d)	Govt (e)	Difference (f) = (d) - (e)	Extractive company (g)	Govt (h)	Difference (i) = (g) - (h)
1- Department of Mines (DoM)	501,953,457	630,703,641	(128,750,184)	(54,553,961)	(28,436,992)	(26,116,969)	447,399,496	602,266,649	(154,867,153)
1.1 Royalties paid	149,371,901	139,188,543	10,183,358	(363,548)	7,012,304	(7,375,852)	149,008,353	146,200,847	2,807,506
1.2 Annual Charges / Ground rent	143,098,145	139,699,286	3,398,859	(38,650,000)	(37,255,000)	(1,395,000)	104,448,145	102,444,286	2,003,859
1.3 "Mandatory" Training fees	42,000,000	56,000,000	(14,000,000)	-	-	-	42,000,000	56,000,000	(14,000,000)
1.4 Other payments to Mining authority	167,483,411	295,815,812	(128,332,401)	(15,540,413)	1,805,704	(17,346,117)	151,942,998	297,621,516	(145,678,518)
2- Malawi Revenue Authority (MRA)	9,577,728,640	19,655,591,480	(10,077,862,840)	(3,340,164,433)	(12,581,286,063)	9,241,121,630	6,237,564,207	7,074,305,417	(836,741,210)
2.1 Income tax paid	1,104,332,357	8,621,277,894	(7,516,945,537)	(370,028,281)	(7,643,912,779)	7,273,884,498	734,304,076	977,365,115	(243,061,039)
2.2 Non-resident tax	647,028,716	690,209,070	(43,180,354)	(110,526,907)	(86,312,938)	(24,213,969)	536,501,809	603,896,132	(67,394,323)
2.3 Pay As You Earn "PAYE"	1,705,338,291	3,477,001,855	(1,771,663,564)	10,890,592	(1,780,399,728)	1,791,290,320	1,716,228,883	1,696,602,127	19,626,756
2.4 Withholding tax on payments	470,592,061	905,522,865	(434,930,804)	(137,424,630)	(490,838,501)	353,413,871	333,167,431	414,684,364	(81,516,933)
2.5 Fringe Benefits Tax	138,690,640	187,864,685	(49,174,045)	(47,284,794)	(94,179,598)	46,894,804	91,405,846	93,685,087	(2,279,241)
2.6 Value Add Tax (VAT)	4,650,443,721	3,143,450,914	1,506,992,807	(2,396,091,468)	(1,810,629,356)	(585,462,112)	2,254,352,253	1,332,821,558	921,530,695
2.7 Customs duty / Excise Tax	804,976,495	2,577,919,957	(1,772,943,462)	(236,152,505)	(675,493,163)	439,340,658	568,823,990	1,902,426,794	(1,333,602,804)
2.8 Other payments to MRA	56,326,359	52,344,240	3,982,119	(53,546,440)	480,000	(54,026,440)	2,779,919	52,824,240	(50,044,321)
3- Department of Forestry (DoF)	1,370,182,276	640,610,836	729,571,440	-	-	-	1,370,182,276	640,610,836	729,571,440
3.1 Sale of Firewood	763,988,415	-	763,988,415	-	-	-	763,988,415	-	763,988,415
3.4 Log Sales	578,145,866	638,542,836	(60,396,970)	(578,145,866)	(578,145,836)	(30)	-	60,397,000	(60,397,000)
3.5 Licence Fees	-	312,000	(312,000)	-	-	-	-	312,000	(312,000)
3.6 Export Permit	-	1,756,000	(1,756,000)	-	-	-	-	1,756,000	(1,756,000)
3.7 Concessions(logs and firewood)	28,047,995	-	28,047,995	-	-	-	28,047,995	-	28,047,995
3.8 Royalties on Forestry Produce	-	-	-	578,145,866	578,145,836	30	578,145,866	578,145,836	30
Total payments	11,449,864,373	20,926,905,957	(9,477,041,584)	(3,394,718,394)	(12,609,723,055)	9,215,004,661	8,055,145,979	8,317,182,902	(262,036,923)

Source: EITI Reporting Templates

5.2. ADJUSTMENTS

5.2.1. Adjustments to Extractive companies' templates

The adjustments were carried out on the basis of confirmations received from extractive companies and Government Agencies and were supported by adequate evidence wherever deemed appropriate. The adjustments made are as follows:

Table 64: Adjustments to Extractive companies' templates

Adjustments to extractive entity payments	Total amount (in MWK)
Payments related to activities other than mining (a)	(3,856,897,863)
Payments made not reported (b)	638,228,881
Payment amounts incorrectly reported (c)	(79,356,159)
Payments reported but outside the period covered (d)	(79,181,291)
Payments reported but outside the reconciliation scope (e)	(17,511,962)
Payments incorrectly classified (f)	-
Total added/deducted to amounts originally reported	(3,394,718,394)

(a) Payments related to activities other than mining

These are payments reported, but which relate to activities other than extractive as per the reporting templates. We set out in the table below details of the adjustments made to company payments on the basis of their percentages of non-mining activities:

Table 65: Adjustments for payments related to activities other than mining

Company	Taxes related to activities other than mining (in MWK)	% non extractive
Lafarge Cement Co Ltd	(3,475,531,269)	100%
Optichem 2000 (Malawi) Ltd	(381,366,594)	98%
Total adjustments	(3,856,897,863)	

(b) Payments made but not reported

These are payment flows reported by Government Agencies but not reported by extractive companies. Adjustments were made on the basis of flag receipts or confirmations made available by the companies. A summary of the adjustments made to company payments is set out in the table below:

Table 66: Adjustments for payments made not reported

Company	Amount (in MWK)	Payment flow
Total Land Care	531,641,972	Pay As You Earn "PAYE" Withholding tax on payments
Shayona Cement Co	54,408,914	Non Resident Tax, Fringe Benefits Tax, Value Add Tax
Paladin (Africa) Ltd	45,583,138	Pay As You Earn "PAYE" Withholding tax on payments
RAKGAS MB45 Ltd	6,594,857	Pay As You Earn "PAYE" Withholding tax on payments
Total adjustments	638,228,881	

(c) Taxes amount incorrectly reported

These are payment flows reported by reported by extractive companies but on the basis of the receipts the amounts reported were incorrect. A summary of the adjustments made to company payments is set out in the table below:

Table 67: Adjustments for amount incorrectly reported

Company	Amount (in MWK)	Payment flow
Paladin (Africa) Ltd	(79,760,000)	Pay As You Earn "PAYE"
Optichem 2000 (Malawi) Ltd	403,841	Pay As You Earn "PAYE"
Total adjustments	(79,356,159)	

(d) Payments reported but falling outside the period covered

These payments were reported by extractive companies, but fall outside the reconciliation period as these payments were made either before 1 July 2016 or after 30 June 2017. Details of the adjustments made to company payments are set out in the table below:

Table 68: Adjustments for payments but falling outside the period covered

Company	Amount (in MWK)	Payment flow
Sovereign Services Ltd (A subsidiary of Mc Court Mining Pty Ltd)	(39,971,791)	Annual Charges / Ground rent Other payments to Mining authority
Optichem 2000 (Malawi) Ltd	(19,450,811)	Pay As You Earn "PAYE"
Paladin (Africa) Ltd	(15,211,644)	Pay As You Earn "PAYE" Withholding tax on payments Other payments to Mining authority
Zalewa Agriculture Lime Co	(4,547,045)	Value Add Tax (VAT) Royalties paid
Total adjustments	(79,181,291)	

(e) Payments reported but outside the reconciliation scope

These payments were reported by extractive companies and were not retained in reconciliation scope. Details of the adjustments made to company payments are set out in the table below:

Table 69: Adjustments for payments but falling outside the period covered

Company	Amount (in MWK)	Payment flow
Paladin (Africa) Ltd	(15,957,742)	Other payments to Mining authority
Nyala Mines Ltd	(1,102,500)	Annual Charges / Ground rent Other payments to Mining authority
Zalewa Agriculture Lime Co	(451,720)	Other payments to MRA
Total adjustments	(17,511,962)	

(f) Payments incorrectly classified

These payments concern Royalties on forest produce reported by Total Land Care but classified by this company in “Log Sales”. We made a reclassification for these payments and the impact in the reporting template is nil.

5.2.2. Adjustments to Government Agency templates

The adjustments were carried out on the basis of confirmations received from extractive companies or from Government Agencies and supported by flag receipts wherever deemed appropriate. The adjustments are detailed as follows:

Table 70: Adjustments to Government Agencies' templates

Adjustments to Government Agencies' receipts	Total amount (in MWK)
Payments related to activity other than extractive (a)	(12,618,538,600)
Payments received not reported (b)	64,017,948
Payments received reported but outside the period covered (c)	(37,950,000)
Payment amounts incorrectly reported	(11,786,256)
Payments reported but not received	(5,459,147)
Payments received reported but outside the reconciliation scope	(7,000)
Total added/deducted to amounts originally reported	(12,609,723,055)

(a) Payments related to activities other than extractive

These relate to instances where companies reported that some of their activities were other than extractive. Therefore, all payments which are not specific to the extractive industries have been adjusted:

Table 71: Adjustments for revenues relating to activities other than extractive by payments flow

Revenue stream	Government agency	Amount (in MWK)
Income tax paid	MRA	(7,643,312,779)
Non-resident tax	MRA	(111,049,637)
Pay As You Earn 'PAYE'	MRA	(1,794,827,589)
Withholding tax on payments	MRA	(495,055,332)
Fringe Benefits Tax	MRA	(93,801,190)
Value Add Tax (VAT)	MRA	(1,804,878,910)
Customs duty / Excise Tax	MRA	(675,493,163)
Other payments to MRA	MRA	(120,000)
Income tax paid	MRA	(7,643,312,779)
Total adjustments		(12,618,538,600)

We set out in the table below details of the adjustments made by company:

Table 72: Adjustments for revenues relating to activities other than extractive by company

Adjustments to Government Agencies' receipts	Total amount (in MWK)	% of non extractive activity
Mota Engil Ltd	(10,458,772,863)	99%
Lafarge Cement Co Ltd	(669,401,093)	100%
Terrastone Ltd	(558,772,286)	80.85%
Cilcon Ltd	(120,823,924)	95%
Optichem 2000 (Malawi) Ltd	(226,085,171)	98%
Strabag International Ltd (*)	(584,683,263)	100%
Total adjustments	(12,618,538,600)	

(*) In accordance with the confirmation of the Roads Authority, all of quarry exploited by Strabag International Ltd was used for the construction of the road and that none of quarry was sold on the market.

(b) Payments received but not reported

These relate to revenue flows reported by extractive companies, but which were not reported by Government Agencies. After examining details of revenues submitted by Government Agencies, we note that the amounts originally recorded in the reporting templates were under-reported as manual receipts have been issued and these had not subsequently been recorded in the system.

Adjustments to reported payments were therefore made based on confirmations received from the companies and/or a review of the supporting documents (receipts). Details of the adjustments by payment stream are presented as follows:

Table 73: Adjustments for revenues received but not reported

Revenue stream	Government agency	Amount (in MWK)
Royalties paid	DoM	7,512,304
Annual Charges / Ground rent	DoM	645,000
Other payments to Mining authority	DoM	1,862,704
Non-resident tax	MRA	24,736,699
Pay As You Earn "PAYE"	MRA	12,519,996
Withholding tax on payments	MRA	16,741,245
Total adjustments		64,017,948

Details of the adjustments by extractive entity can be presented as follows:

Table 74: Adjustments for revenues received but not reported by extractive company

Company	Amount (in MWK)
RAKGAS MB45 Ltd	7,036,905
Shayona Cement Co	47,035,276
Terrastone Ltd	6,989,563
Mchenga Coal Mines Ltd	1,093,500
Sovereign Services Ltd (A subsidiary of Mc Court Mining Pty Ltd)	1,862,704
Total adjustments	64,017,948

(c) Payments reported but falling outside the period covered

These payments were reported by DoM for Sovereign Services Ltd (A subsidiary of Mc Court Mining Pty Ltd) but fall outside the reconciliation period as these payments were made either before 1 July 2016 or after 30 June 2017.

Details of the adjustments by payments flow can be presented as follows:

Table 75: Adjustments for payments reported but falling outside the period covered

Revenue stream	Government Agency	Amount (in MWK)
Annual Charges / Ground rent	DoM	(37,900,000)
Other payments to Mining authority	DoM	(50,000)
Total adjustments		(37,950,000)

5.3. UNRECONCILED DISCREPANCIES

Following the adjustments made, the total unreconciled discrepancies amounted to MWK (262,036,923) representing 3.2% of total revenues included in the reconciliation scope. This is the sum of positive differences of MWK 1,939,731,338 and negative differences of MWK (2,201,768,261). These unreconciled differences can be analysed as follows:

Table 76: Summary of unreconciled discrepancies

Reasons for differences	Differences (in MWK)	% on reconciled revenues
Payments not reported by extractive companies (a)	(1,728,554,214)	(20.8%)
Payments not reported by the Government Agencies (b)	1,081,091,662	13.0%
Missing extractive companies details by receipt number (c)	858,639,209	10.3%
Reporting templates not submitted by extractive companies (d)	(473,214,047)	(5.7%)
Immaterial differences	437	0.0%
Total differences	(262,036,953)	(3.2%)
Reconciled revenues	8,317,182,902	100.0%

Unreconciled differences by company and by payment stream are summarised in **Annex 10** of the report.

(a) Payments not reported by extractive companies

These differences relate mainly to revenues reported by MRA. In most cases, it was not possible to confirm from the companies the genuineness of certain payments declared, given the lack of receipt numbers supporting these payments.

The breakdown of unreconciled differences by company is presented in the table below:

Table 77: Unreconciled differences for payments not reported by extractive companies

Extractive entity	Amount (in MWK)
Raiply Malawi Ltd	(1,360,069,355)
Total Land Care	(158,175,120)
Hamra Oil Holdings Ltd	(147,000,000)
Shayona Cement Co	(17,833,295)
RAKGAS MB45 Ltd	(14,000,000)
Zalewa Agriculture Lime Co	(8,265,790)
Mota Engil Ltd	(5,708,874)
Cilcon Ltd	(5,234,724)
Mchenga Coal Mines Ltd	(4,067,131)
Terrastone Ltd	(3,510,636)
Optichem 2000 (Malawi) Ltd	(1,446,068)
Nyala Mines Ltd	(1,253,265)
Lafarge Cement Co Ltd	(1,047,500)
Sovereign Services Ltd (A subsidiary of Mc Court Mining Pty Ltd)	(888,706)
Paladin (Africa) Ltd	(53,750)
Total	(1,728,554,214)

The table below presents a breakdown of unreconciled differences by revenue stream:

Table 78: Breakdown of unreconciled differences for revenues not reported by extractive companies detailed by revenue stream

No.	Revenue Stream	Government Agency	Amount (in MWK)
1.1	Royalties paid	DoM	(3,249,775)
1.2	Annual Charges / Ground rent	DoM	(189,836)
1.3	"Mandatory" Training fees	DoM	(14,000,000)
1.4	Other payments to Mining authority	DoM	(148,125,018)
2.1	Income tax paid	MRA	(14,592,271)
2.2	Non-resident tax	MRA	(4,681,936)
2.3	Pay As You Earn "PAYE"	MRA	(5,200,564)
2.4	Withholding tax on payments	MRA	(61,665,809)
2.5	Fringe Benefits Tax	MRA	(1,494,547)
2.6	Value Add Tax (VAT)	MRA	(10,595,784)
2.7	Customs duty / Excise Tax	MRA	(1,402,648,674)
Total			(1,728,554,214)

MRA confirmed that the companies (Optichem 2000 (Malawi) Ltd, Shayona Cement Co Ltd, Mchenga Coal Mine Ltd, Zalewa Agriculture Lime Co, Cilcon Ltd and Sovereign Services Ltd (a subsidiary of Mc Court Mining Pty Ltd)) were reporting amounts paid as import VAT which was not the case. MRA reported the net amount paid after Import VAT was offset against Output VAT as per VAT rules.

(b) Payments not reported by Government Agencies

These differences relate mainly to customs duties and income tax reported by companies but not confirmed by MRA. The table below presents a breakdown of the unreconciled differences by revenue stream:

Table 79: Unreconciled differences for revenues not reported by Government Agencies

Revenue Stream	Government agency	Amount (in MWK)
Royalties paid	DoM	6,057,281
Annual Charges / Ground rent	DoM	2,193,695
Other payments to Mining authority	DoM	2,446,500
Income tax paid	MRA	44,916,520
Pay As You Earn "PAYE"	MRA	142,256,176
Withholding tax on payments	MRA	8,159,280
Fringe Benefits Tax	MRA	10,093,394
Value Add Tax (VAT)	MRA	3,171,634
Customs duty / Excise Tax	MRA	67,580,853
Other payments to MRA	MRA	2,179,919
Total		1,081,091,662

MRA confirmed that the differences was from:

- Import VAT which was claimed on VAT return also being declared by companies as being paid; and
- inclusion of other payments in customs duties paid e.g Destination Inspection Fees and Processing Fees.

(c) Missing extractive companies details by receipt number

These differences relate to payments reported by Mota Engil Ltd for MWK (99,935,296) and Cement Products (MW) Ltd for MWK 958,574,505 without providing the details by receipt number.

(d) Reporting templates not submitted by extractive companies

This unreconciled difference is a result of Vizara Plantation which did not submit its reporting templates. The total revenues confirmed by Government Agencies for this company amounts to MWK 473,214,047 as detailed below:

Table 80: Breakdown of unreconciled differences for reporting template not submitted by the company

No.	Revenue Stream	Government Agency	Amount (in MWK)
2.1	Income tax paid	MRA	(199,020,272)
2.2	Non-resident tax	MRA	(62,712,387)
2.3	Pay As You Earn "PAYE"	MRA	(112,785,516)
2.4	Withholding tax on payments	MRA	(24,514,669)
2.5	Fringe Benefits Tax	MRA	(10,878,088)
2.6	Value Add Tax (VAT)	MRA	(10,408,967)
2.7	Customs duty / Excise Tax	MRA	(314,908)
3.6	Export Permit	MRA	(355,000)
Total			(473,214,047)

6. ANALYSIS OF REPORTED DATA

6.1. ANALYSIS OF TOTAL EXTRACTIVE REVENUES

This section summarises the total revenues reconciled, unilateral disclosure of revenues by companies and unilateral disclosure of revenues by Government Agencies :

Table 81: Summary of reconciled revenues and unilateral disclosure

Government Agencies	Reconciled figures (a)	Unilateral disclosure (b)	Declared Government revenue (c)= (a) + (b)	Total revenue by Sector			
				Oil & Gas Sector	Mining Sector	Forestry Sector	Transport Sector
Malawi Revenue Authority (MRA)	7,074,305,417	1,763,612,701	8,837,918,118	522,921,563	2,844,467,782	4,369,448,533	1,101,080,240
Department of Forestry (DoF)	640,610,836	380,208,143	1,020,818,979			1,020,818,979	
Ministry of Transport and Public Works (MoT)		695,633,983	695,633,983				695,633,983
Department of Mines (DoM)	602,266,649	136,500,384	738,767,033	406,108,500	332,658,533		
Social Contribution (SC)	-	165,015,287	165,015,287	87,573,541	56,627,801	20,813,945	-
Total	8,317,182,902	3,140,970,498	11,458,153,400	1,016,603,604	3,233,754,116	5,411,081,457	1,796,714,223

Source: EITI Reporting Templates

6.2. ANALYSIS OF TOTAL EXTRACTIVE REVENUES

6.2.1. Analysis of total revenue contribution by sector

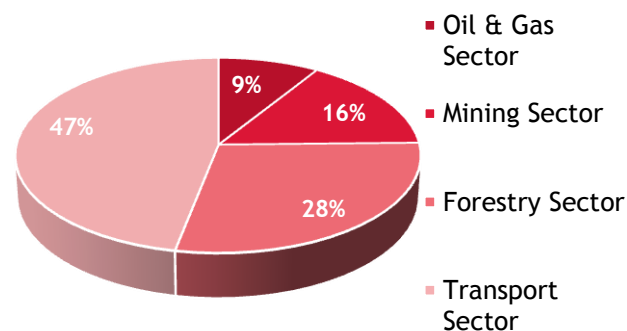
The analysis of Government revenues by sector indicates that forestry sector accounted for 47% of the total extractive revenues during the 2016/17 Fiscal Year. The table below shows the contribution of each sector:

Table 82: Analysis of total revenues by sector

Sector	Reported revenue (MWK)	% of total payment
Forestry	5,411,081,457	47%
Mining	3,233,754,116	28%
Transport	1,796,714,223	16%
Oil and Gas	1,016,603,604	9%
Total	11,458,153,400	100%

Source: MWEITI Reporting templates

Figure 9: Contribution by sector



6.2.2. Analysis of revenue contribution by extractive entity

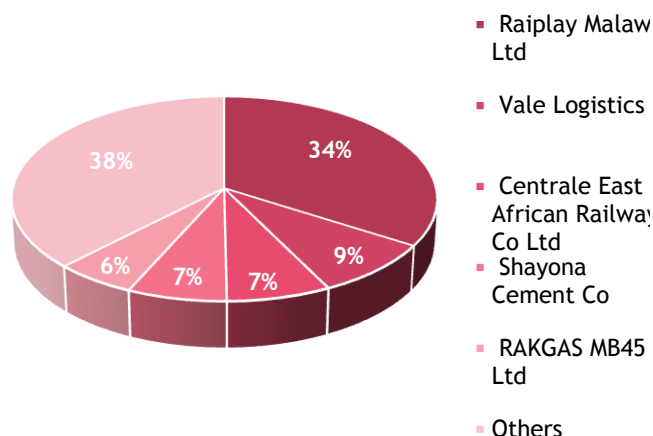
The analysis of Government revenues by company indicates that five (5) companies accounted for over 62% of the total extractive revenues during the year 2016/17. Raiply Malawi Ltd alone accounts for almost 34% of the country's extractive revenues.

Table 83: Analysis of total revenues by extractive entity

Company	Activity	Reported revenue (MWK)	% of total payment
Raiply Malawi Ltd	Forestry	3,881,468,459	34%
Vale Logistics	Transport	978,510,848	9%
Centrale East African Railways Co Ltd	Transport	818,203,375	7%
Shayona Cement Co	Mining	782,180,815	7%
RAKGAS MB45 Ltd	Oil and Gas	641,624,967	6%
Others	Other	4,356,164,936	38%
Total		11,458,153,400	100%

Source: EITI Reporting Templates

Figure 10: Top five companies' contribution



6.2.3. Analysis by revenue stream

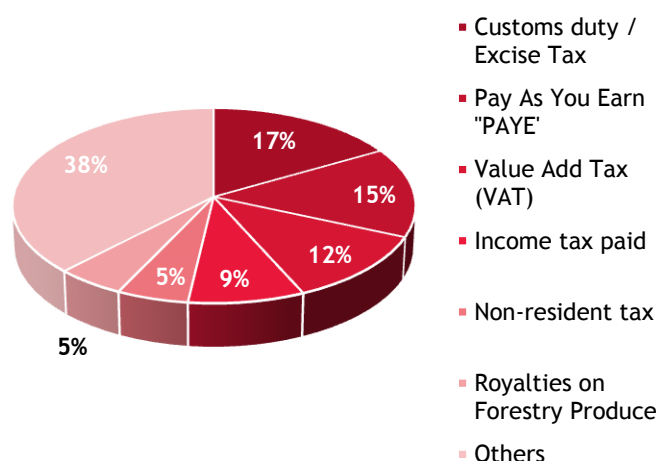
The analysis of payment flows by contribution shows that the top six payment streams represent 62% of the total extractive sector revenues for the financial year 2016/17. Customs duty / Excise Tax accounts for 17% followed by Pay As You Earn "PAYE" and Value Add Tax (VAT) which represent 15% and 12% respectively of the total extractive revenues.

Table 84: Top six payment flows

Payment stream	Reported revenue (MWK)	% of total payment
Customs duty / Excise Tax	1,902,426,794	17%
Pay As You Earn "PAYE"	1,696,602,127	15%
Value Add Tax (VAT)	1,332,821,558	12%
Income tax paid	977,365,115	9%
Non-resident tax	603,896,132	5%
Royalties on Forestry Produce	578,145,836	5%
Others	4,366,895,838	38%
Total	11,458,153,400	100%

Source: EITI Reporting Templates

Figure 11: Top six payment flows



6.2.4. Analysis of revenues by Government Agency

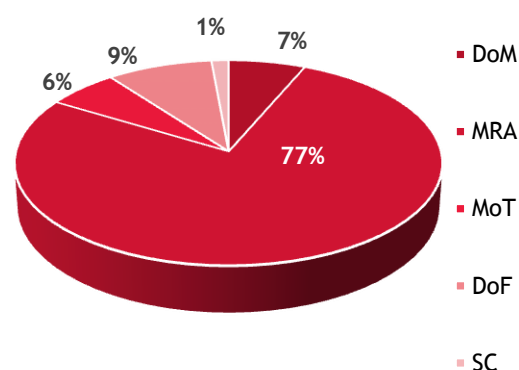
During the financial year 2016/17, MRA collected the largest amount of revenues accounting for 77% of total revenues, followed by the Department of Forestry 9% of total revenues as shown in the table below:

Table 85: Government Agencies' contribution

Government Agency	Reported revenue (MWK)	% of total payment
MRA	8,837,918,118	77%
DoF	1,020,818,979	9%
DoM	738,767,033	6%
MoT	695,633,983	6%
SC	165,015,287	1%
Total	11,458,153,400	100%

Source: EITI Reporting Templates

Figure 12: Government Agencies' contribution



6.3. UNILATERAL DISCLOSURE OF REVENUES BY REPORTING ENTITIES

In accordance with EITI Requirement 4.1.d, Government Agencies have unilaterally disclosed revenue streams collected from companies that have not been included within the reconciliation scope. Extractive companies have also unilaterally disclosed social contributions paid to third parties in accordance with EITI Requirement 6.1.a. Unilateral disclosure of revenues by Government Agencies and companies can be summarised as follows:

Table 86: Summary unilateral revenues

Government Agency	Declared Government revenue (a)	Reconciled figures (b)	Unilateral disclosure (c) = (a)-(b)	Unilateral disclosure by Sector			
				Oil & Gas Sector	Mining Sector	Forestry Sector	Transport Sector
Malawi Revenue Authority (MRA)	8,837,918,118	7,074,305,417	1,763,612,701	16,435,291	622,556,414	23,540,756	1,101,080,240
Department of Forestry (DoF)	1,020,818,979	640,610,836	380,208,143			380,208,143	
Ministry of Transport and Public Works (MoT)	695,633,983		695,633,983				695,633,983
Department of Mines (DoM)	738,767,033	602,266,649	136,500,384	11,224,000	125,276,384	-	-
Social Contribution (SC)	165,015,287	-	165,015,287	87,573,541	56,627,801	20,813,945	-
Total	11,458,153,400	8,317,182,902	3,140,970,498	115,232,832	804,460,599	424,562,844	1,796,714,223

Source: EITI Reporting Templates

6.3.1. Unilateral disclosure by Governments Agencies

(a) Oil & gas sector

Unilateral disclosures by MRA and DoM for Pacific Oil and Gas Ltd amounting to MWK 27,659,291.

(b) Mining sector

Unilateral disclosures by the Department of Mines and MRA covering the mining sector is detailed as follows:

Table 87: Detail of unilateral disclosure by the Governments Agencies

Company	DoM	MRA	Total (in MWK)
Kaziwiziwi Mining Company	0	92,422,826	92,422,826
SEALAND INVESTMENTS LIMITED	0	89,574,354	89,574,354
Master Stone Breakers	11,937,700	72,872,796	84,810,496
Zunguziwa Quarry Limited	112,000	71,653,699	71,765,699
Tahit Networks Civil Engineering Contractors	0	62,824,895	62,824,895
Difference Construction	0	45,981,182	45,981,182
MOTA ENGIL MINERALS AND MINING(MW) LIMITED	36,102,753	0	36,102,753
Z.Z.T.H WEALTH COMPANY LIMITED	19,769,786	7,242,988	27,012,774
MOODY LIKONDE	0	25,696,233	25,696,233
Mount Carmel Construction Limited	0	22,084,642	22,084,642
Lime Company	0	21,217,983	21,217,983
LANCASTER EXPLORATION LIMITED	10,029,236	6,491,279	16,520,515
TATE MINERALS (PTY) LTD	14,016,252	0	14,016,252
Michael Msungama (100%)	0	12,603,912	12,603,912
Shabri Building Solutions	0	11,237,445	11,237,445
World Of Granite	0	11,204,246	11,204,246
GLOBE METALS & MINING EXPLORATION (AFRICA) LTD	0	11,075,613	11,075,613
PSM Investments	0	10,026,704	10,026,704
CHITA ONE INVESTMENTS	0	9,241,225	9,241,225
Edwin Thera (100%)	0	6,654,882	6,654,882
Sino Sky Industrial Company Limited	0	6,025,855	6,025,855
SRI SAI MINING LIMITED	5,674,000	0	5,674,000
Sino Ma Tobacco Company (100%)	0	5,144,145	5,144,145
LOWRY S MBULO	0	4,927,360	4,927,360
ASPIRE GLOBAL LIMITED	2,000,000	2,021,025	4,021,025
DDY General Dealears	3,411,000	0	3,411,000
MACOAL MINING	3,357,000	0	3,357,000
Others	2,957,640	0	2,957,640
Mean Jalawe Coal Mine	0	2,729,595	2,729,595
Danson Banda	0	2,005,926	2,005,926
SOS Construction Company	0	1,937,603	1,937,603
HUSEIN DIAB	0	1,798,860	1,798,860
MPATSA HOLDINGS	1,735,000	0	1,735,000
LAKE VALLEY MINERALS (100%)	1,679,187	0	1,679,187
Lynas Africa Limited	0	1,525,351	1,525,351
SPRING STONE LIMITED	1,280,000	0	1,280,000
SRING STOBNE LTD	1,280,000	0	1,280,000
Lisikwa Investments	0	1,186,401	1,186,401
Ocean Star Company Limited	1,183,000	0	1,183,000
Times Unity Mining Company Limited	1,160,000	0	1,160,000
DANTANSIE MINING COMPANY LTD	981,000	0	981,000
Zasco Mining Company Limited	958,000	0	958,000
Malawi Fertilizer Company	908,490	0	908,490
Charity Munthali (100%)	44,300	652,578	696,878

Company	DoM	MRA	Total (in MWK)
Marlyn M Munthali	0	640,727	640,727
HWM RESOURCES	605,500	0	605,500
Akatswiri Mineral Resources	600,000	0	600,000
Gemall Limited (100%)	475,000	0	475,000
Ant Traders (100%)	10,000	450,000	460,000
Tijiwuske Club	0	420,000	420,000
Ilomba Granite Company Ltd	340,000	0	340,000
Felix Chinguwo (100%)	0	329,462	329,462
RMP Investments (100%)	323,590	0	323,590
SABINA PATEL	0	253,871	253,871
Chikale Resources Limited	200,000	0	200,000
Judith Mwalwanda (100%)	0	156,108	156,108
Jephter Ngwira (100%)	127,000	0	127,000
I.R.S. Private Ltd	120,000	0	120,000
Edward S. Makaniko	117,000	0	117,000
Landirani Banda	101,500	0	101,500
Nyasa Mining Company	97,800	0	97,800
Samson Manduwa Phiri	0	72,000	72,000
Readers Investment	57,000	0	57,000
James Phiri	56,500	0	56,500
Maleta Gems and Jewels	54,500	0	54,500
ALL POWER SOLUTION	52,500	0	52,500
Sharati Investments (100%)	0	50,000	50,000
Afri-Rocks	50,000	0	50,000
Aluma Construction	50,000	0	50,000
ANSHAN STEEL & IRON MW	50,000	0	50,000
CROWN RESOURCES	50,000	0	50,000
Haman Co. Ltd	50,000	0	50,000
Sovereign Services Ltd	50,000	0	50,000
Lestern Stephen	6,000	42,643	48,643
JAWAD BASSAM	45,000	0	45,000
DIFFERENCE	40,000	0	40,000
Brett Wayne Rhodes (100%)	39,500	0	39,500
Annie Flore Kamanga	38,500	0	38,500
PHYLLIS MAPALA	31,500	0	31,500
Banda Jimmy	10,000	20,000	30,000
BRCH RHODES	27,500	0	27,500
Beatrice Monawe (100%)	24,000	0	24,000
Kennedy E. Chindenga	22,500	0	22,500
Chancellor College	22,000	0	22,000
Maureen Nkhoma (100%)	0	20,000	20,000
Peter Kumpalume (100%)	0	20,000	20,000
Seneca Investments (100%)	0	20,000	20,000
DYSON KAZEMBE CHITANI	17,500	0	17,500
Geological Surveys	17,500	0	17,500
Hanisha Ishmail (100%)	16,500	0	16,500
Chadzunda Stone	16,000	0	16,000
Chimwemwe Basalonkhunda	16,000	0	16,000
Food Worths	16,000	0	16,000
James Lucious Banda	16,000	0	16,000

Company	DoM	MRA	Total (in MWK)
LONELY M.MOYO	16,000	0	16,000
EASTGATE MINING	15,500	0	15,500
HACHU ENTERPRISES	15,000	0	15,000
The Director GSD	15,000	0	15,000
3-A Investment Ltd	14,900	0	14,900
ARTHUR MILAZI	13,000	0	13,000
CHAKOCHIKOMA	12,000	0	12,000
John Brighter Kolove	12,000	0	12,000
Charles Thomas Gondwe (100%)	11,200	0	11,200
Christos Liakos (100%)	10,000	0	10,000
Penstone Sunford Kilembe (100%)	10,000	0	10,000
Abdul K. Jaiteh	10,000	0	10,000
ABDUL SAMEER	10,000	0	10,000
ALEX JAMES ALI	10,000	0	10,000
Aslan Hakan	10,000	0	10,000
Bilgig Samet	10,000	0	10,000
Bush Bulks Logistics	10,000	0	10,000
CBG Investment	10,000	0	10,000
CDS Investment	10,000	0	10,000
CENTRAL AFRICA GEM CO	10,000	0	10,000
Chisati Stephen	10,000	0	10,000
CHOMBA BRIGHT	10,000	0	10,000
DAVID GONDWE	10,000	0	10,000
Elias Sivedi	10,000	0	10,000
Emmanuel Fabolous	10,000	0	10,000
Gaffar Afster Adil	10,000	0	10,000
Gemstone General Dealers	10,000	0	10,000
Gildas Ukwigize	10,000	0	10,000
Grace Masiku	10,000	0	10,000
GRACIAN CCHIMENYA	10,000	0	10,000
JAGNE ALI	10,000	0	10,000
JAGNE BAKARY	10,000	0	10,000
Kamoto Phillip J.B	10,000	0	10,000
KAVALA DAVIE	10,000	0	10,000
Kawonga Bupe	10,000	0	10,000
KHALIF SHEIKH	10,000	0	10,000
Khato Civils	10,000	0	10,000
Khawela Maxwell	10,000	0	10,000
KHONAT NASREEN	10,000	0	10,000
Kufetula Eunice Ndawa	10,000	0	10,000
LANDIRANI PHIRI	10,000	0	10,000
Lastone Zimba	10,000	0	10,000
Mathews Chabwera (100%)	9,400	0	9,400
AHD Mining Company	9,000	0	9,000
Donard Stephen Banda	9,000	0	9,000
GFD Gems and Ornamental	9,000	0	9,000
Haroon Feroz	9,000	0	9,000
Tadeyo Dalitso George Shawa	8,000	0	8,000
Gabriel A.Chilunga	7,250	0	7,250
Ornamental Stones Invest	6,500	0	6,500

Company	DoM	MRA	Total (in MWK)
Joyce Jacque Holla	6,050	0	6,050
A.G.KHALAMBA	6,000	0	6,000
Adil Abul Gaffar	6,000	0	6,000
Gallop Investment co.	6,000	0	6,000
Gracian Kasinje	6,000	0	6,000
James Mazulu	6,000	0	6,000
KAMBUKU TRADING	6,000	0	6,000
Kwakwasi Enterprise	6,000	0	6,000
L.CN.CHATHUNYA	6,000	0	6,000
FLORENCE BANDA	5,000	0	5,000
KEPHAS SINKONDE	5,000	0	5,000
Chancy Dzama	4,750	0	4,750
Ahmidu . E. Tung'ande	4,000	0	4,000
KINGSLEY P PHIRI	4,000	0	4,000
Peter Stephen Billet	3,500	0	3,500
Chavi Cooperative	3,000	0	3,000
Global Energy Limited	3,000	0	3,000
Grecian Singano	3,000	0	3,000
Grecian Singano	3,000	0	3,000
Hamdan Lime works	3,000	0	3,000
ELINA NSAMBA	3,000	0	3,000
Kamphinda Nyasulu	3,000	0	3,000
One Village One Product	2,600	0	2,600
Director of Energy	2,500	0	2,500
ACKAN PATRICT	2,000	0	2,000
ANOLD PHIRI	2,000	0	2,000
Edwin F. Kamanga	2,000	0	2,000
FAMILISA INVESTMENT	2,000	0	2,000
GRESHA MOYA	2,000	0	2,000
Dickson Nawata	500	0	500
JERICO MHANGO	500	0	500
KENETH CHIPETA	500	0	500
SUGZO LONGWE	500	0	500
Total	125,276,384	622,556,414	747,832,798

(c) Forestry sector

Unilateral disclosures by the Department of Forestry and MRA covering the forestry sector is detailed as follows:

Table 88: Detail of unilateral disclosure for forestry sector

Company	DoF	MRA	Total (in MWK)
AKL Timbers Processing	89,060,000	23,540,756	112,600,756
Other companies forestry	288,896,143	0	288,896,143
Raiply EPZ	2,252,000	23,540,756	112,600,756
	380,208,143	23,540,756	403,748,899

(d) Transport sector

Unilateral disclosures by the Ministry of Transport and Public Works (MoTPW) and MRA covering the transport sector amount to MWK 695,633,983 and MWK 1,101,080,240 respectively (total MWK 1,796,714,223):

Table 89: Detail of unilateral disclosure for transport sector

Government Entity	Type of tax	Amount (in MWK)
MRA	Pay As You Earn "PAYE"	537,260,990
MRA	Non-resident tax	5,246,761
MRA	Withholding tax on payments	264,335,599
MRA	Fringe Benefits Tax	51,748,304
MRA	Customs duty	241,021,658
MRA	Other payments	1,466,929
Total MRA (a)		1,101,080,241
MoT	Concession Fees	695,633,983
Total MoT (b)		695,633,983
Total Transport sector (c) = (a) + (b)		1,796,714,224

Source: Ministry of Transport and Public Works (MoTPW) and Malawi Revenue Authority

6.3.2. Social payments disclosed unilaterally by companies

Social payments consist of all contributions made by extractive companies to promote local development and to finance social projects in line with EITI Requirement 6.1. This Requirement encourages multi stakeholder groups to apply a high standard of transparency to social payments and transfers, the parties involved in the transactions and the materiality of these payments and transfers to other benefit streams, including the recognition that these payments may be reported even though it is not possible to reconcile them. Social contributions reported by companies are detailed in the table below:

Table 90: Social payments details

Company	al social Contributions (in MWK)
RAKGAS MB45 Ltd	87,573,541
Paladin (Africa) Ltd	26,971,150
Shayona Cement Co	14,556,919
Terrastone Ltd	3,345,130
Zalewa Agriculture Lime Co	1,154,465
Sovereign Services Ltd (A subsidiary of Mc Court Mining Pty Ltd)	3,021,600
Nyala Mines Ltd	7,578,538
Raiply Malawi Ltd	13,862,067
Total Land Care	6,951,878
Total	165,015,287

Source: MWEITI Reporting Templates

Details of social contribution totalling MWK 165,015,287 declared by the extractives companies are presented in Annex 11 of the report.

7. RECOMMENDATIONS

In order to improve the EITI reporting process in Malawi, the following measures are recommended:

7.1. Maintain a publicly available register of forestry concessions

The EITI Standard requires implementing countries to maintain a publicly available register or cadastre system with the following up to date and comprehensive data regarding each of the rights pertaining to companies included in the EITI Report:

- i. Name(s) of licence holder(s);
- ii. Coordinates of the licensed area;
- iii. Date of application, date of award and duration of the licence; and
- iv. In the case of production licences, the commodity being produced.

However, the Department of Forestry does not have any publicly accessible information electronically of the active concessions being exploited by operators undertaking forestry activities and required by the EITI Standard such as the type of agreement, the precise coordinates of the logging areas, the application dates, the dates licenses were granted, the duration of the concession, and the commodities produced.

Additionally, a centralised and up to date forestry register which summarises all the concessions/licensed coordinates in a single national data system, is key to allow DoF to both fulfil its licensing authority duties and to ensure effective oversight of the Forestry sector. However, we note that doF does not currently have a forestry register in place.

We recommend that an inventory of all active rights should be undertaken by the Department of Forestry in order to capture all relevant details from each license as required by the EITI Standard. Once the register of rights is comprehensive, DoF should ensure that the cadastre is kept up to date and that all data on licences is systematically recorded therein.

7.2. Disclosure of contracts/agreements

In accordance with Requirement 2.4 (a) of the 2016 EITI Standard, implementing countries are encouraged to publicly disclose contracts and licenses that provide the terms attached to the exploitation of oil, gas and minerals.

The Forestry Act (1997) do not include any express restrictions on the public disclosure of agreements. However, we note that forestry agreements are not available from the websites of Department of Forestry or at Ministry of Natural Resources, Energy and Mining (MNREM) website level.

In addition, we note that the transportation legislation does not set out any procedures or safeguard transportation agreements disclosure.

We recommend that the MWEITI Secretariat maintains an archive of copies of all active agreements.

We also recommend that the MWEITI MSB sets out a work plan for the publication of all agreements in the extractive sector. This work plan may include the following:

- *identifying any legal or commercial constraints for publishing forestry and transport agreements;*
- *the steps required for all mineral agreements to be published electronically and how to make these accessible to the public;*
- *a realistic timeline as to when such data could be available; and*
- *reviewing the institutional barriers that may prevent such publication electronically.*

7.3. Submission of data at project level

EITI Requirement 4.7 entails the reporting of EITI data at project level in certain circumstances provided that such data is consistent with the United States Securities and Exchange Commission rules and the forthcoming European Union requirements.

In the mining and forestry sectors, several licence holders work in different districts of Malawi and accordingly they may own several licenses. For the purpose of EITI reporting, Government Agencies were unable to report EITI data at project level as was the case for this third report, where MRA was unable to report revenues collected by project.

Disaggregated data at project level should be made available by the Government Agencies: payment flows, exports and production.

In order to achieve this objective, the Government Agencies should maintain an adequate system by including the relevant modules for reporting exports data, revenue collections, and production data at project level.

7.4. Mainstreaming the creation of EITI data and EITI disclosure

In accordance with EITI Requirement 4.9.c, the Multi-Stakeholder Group may seek approval from the International Secretariat to mainstream EITI data in accordance with the “Agreed upon procedures for mainstreamed disclosures”. Data required to be published by the Standard include a vast range of information such as: revenues collected by Government Agencies, transfers of funds, data on production, exports and register of active licenses, when it is established that there is:

- (i) routine disclosure of the data required by the EITI Standard in sufficient details; and
- (ii) that the financial data is subject to credible, independent audits, applying international standards.

Although Government Agencies have made a significant amount of EITI data available for example in the Annual Economic Report (AER), we note that financial data were not systematically subject to independent audits as required by Requirement 4.9.c of the EITI Standard.

With regards to this third report, Government Agencies did not submit a reporting template certified by an independent auditor or the Office of the Auditor General.

Additionally, we note that:

- the Department of Mines is currently using a cadastral system which is publicly accessible online. However, contextual information on the extractive industry, data on revenues collected and budget allocation as required by the EITI Standard, have yet to be made available electronically or as interactive open data;
- the Department of Forestry does not have any open data: revenues collected, production by companies and by type of forest product.

In order to improve transparency in Malawi and to comply with Requirement 4.9.c of the EITI Standard, Government Agencies should pursue installation system of EITI database by:

- implementing and upgrading a cadastral system with adequate details such as data about the shareholders and the beneficial owners of the companies;
- enhancing the current management information systems of the Government Agencies involved in the MWEITI process (i.e. NSO, MRA, DoM, DoF) in order to allow, among other benefits, systematic publication of EITI data required to be published in the EITI report;
- implementing /updating manual of procedures for relevant Government Agencies to have processes in place to ensure timeliness, quality of data and cost effectiveness of the systems; and
- capacity building and raising awareness of government officials on transparency and open data disclosure.

7.5. Follow up of non-tax payments

DoM is the Government Agency responsible for monitoring and collecting royalty payments and ground rent.

The rates specified in the Mines and Minerals' regulations are:

- 10% for exports of rough uncut precious and semi-precious stones and 5% for any other state (Precious metals, radioactive minerals); and
- 7% for exports of unprocessed industrial minerals.

The law does not however provide any guidance on the amount of royalty nor whether it is on the basis of production amounts or selling prices. The royalties may be paid in kind at the discretion of the Minister.

We make the following observations in term of compliance with the Agreement signed between the Government of the Republic of Malawi and Nyala Mines Ltd:

Table 91: List of provisions for required payments by Nyala

Provision of the Agreement	Observations
Article 2 point 1 a) Nyala shall pay to the Government ten percent (10%) royalties on the gross value of Corundum exported, in accordance with the Mines and Minerals (Royalty) Regulations, 1981.	DoM did not report Royalties at 10% of the gross value of Corundum exported during the 2016/17 FY. However, Nyala Mines declared that the company paid Royalties amounting to MWK 352,500. According to the export data provided by MRA, the FOB value of Corundum exported during 2016/17 FY was MWK 3,621,291.50
Article 2 point 1 states that Nyala shall: b) pay to the Government an amount to the Government an amount equivalent to the Sales Royalty, once the Corundum has been cut, polished and sold by Columbia. c) pay the Sales Royalty on a quarterly basis and calculated from receipts of sale by Columbia for the preceding quarter. These figures shall be audited annually and a copy of the audit shall be submitted to the Government annually. “Sales Royalty” means two point five percent (2.5%) of the wholesale sale price of Nyala’s share of the cut and	We note that the Government did not collect any Sales Royalty during 2016/17 FY. However, Nyala Mines Ltd produced 400 tonnes and exported 0.01Ton of Corundum during that FY. Additionally, no audit report was submitted to the Government.

Provision of the Agreement	Observations
polished Corundum sold by Columbia.	

The Department of Mines does not have a good monitoring system in place to calculate liabilities on uncollected royalties from companies that undertook mineral production activities without declaring any payments.

As a result, the lack of follow up by DoM may systematically lead to lost opportunities for the Government.

We recommend that DoM follows the payment of fees by companies and ensures these are collected promptly. It should also improve non-tax administration and collection capacity to effectively perform its duties and maximise tax collections. This can only be achieved if officers are properly trained in order to monitor and follow the activities of the extractive companies.

7.6. Accuracy of production data

EITI Requirement 3.2 requires the disclosure of production data for the fiscal year covered by the EITI Report, including total production volumes and the value of production by commodity. The Department of Mines at MNREM is the Government Agency responsible for collecting reliable production data in order to assess the companies' liabilities in terms of royalties on production and the subsequent monitoring of their payments.

The Department of Mines does not have its own procedures to collect and control production data reported by mining companies. As a result, data on the mining production is unreliable. We note from the analysis of the production data by region and by company provided by the Department of Mines that the value of production is not available.

Additionally, we note that the minerals production data declared by DoM does not match production values and quantities declared by extractives companies.

Table 92: List of differences in production value

Company	Solid Minerals Types	Companies Declaration		Department of Mines' Declaration		Difference in Quantity (Tons) A-C	Difference in Value (MWK) B-D
		Quantity (Tons) A	Value of the production in MWK B	Quantity (Tons) C	Value of the production in MWK D		
Mota Engil Ltd	Rock Aggregate	260,354	690,192,709	82,671	306,216,821	177,682	383,975,888
Shayona Cement Co	Limestone	151,241	756,205	115,421	577,105	35,820	179,100
	Iron Ore	2,164	5,625,984	13,271	5,099,563	(11,107)	526,421
Terrastone Ltd	Rock Aggregate	243,662	2,262,940,053	195,441	1,653,084,646	48,221	609,855,407
Cilcon Ltd	Rock Aggregate	16,832	85,523,708	13,423	85,523,707	3,410	1
Mchenga Coal Mines Ltd	Coal	22,272	1,017,770,679	21,300	1,859,385,129	972	(841,614,449)
Optichem 2000 (Malawi) Ltd	Phosphate Rocks	1,268	22,396,299			1,268	22,396,299
Zalewa Agriculture Lime Co	Limestone	15,374	605,012,424	15,446	602,325,190	(72)	2,687,234

Nyala Mines Ltd	Corundum	400	0	400
Total		4,000,025,354	4,205,995,341	(205,969,987)

Source: Reporting templates

We recommend that the Department of Mines should ensure monthly follow up and reconciliation of production data declared by the companies and collected by DoM.

Additionally, the Department of Mines should be adequately equipped to enable them perform their functions by exercising adequate control on the production figures declared by the extractive companies.

Finally, the Department of Mines should:

- set up a control on the data collected or provided by the extractive companies; and
- and implement a computerised system to monitor and update the data on a monthly basis to ensure the comprehensiveness of the production data reported by extractive companies and implements.

This would assist DoM with the reconciliation of royalties, other non-tax payments, and production data as well as investigate any discrepancies arising from these reconciliations.

7.7. Data completeness, quality and assurance

EITI Requirement 4.9 requires an assessment of whether the payments and revenues made available for the reconciliation have been subject to credible, independent audits, following international auditing standards.

As part of the procedures in place to ensure the reliability of the data reported to the Independent Administrator, reporting entities were requested to provide signed copies of their reporting templates along with copies of their latest audited financial statements. We note that:

- two (2) company, namely Vizarra Plantation and Strabag International Ltd did not submit reporting templates. Receipts reported by Government Agencies and relating to these extractive companies amounted to MWK 473 million representing 5.7% of reconciled revenues as detailed in Section 5.3. of the report;
- four (4) companies, submitted reporting templates not signed by an authorised officer at management level. The revenues reported by Government Agencies in respect of the company amounted to MWK 480 million representing 5.8% of reconciled revenues;
- four (4) companies, did not submit their latest audited financial statements. The revenues reported by Government Agencies in respect of the company amounted to MWK 813 million representing 9.9% of reconciled revenues;
- fourteen (14) extractive companies submitted reporting templates not certified by an Independent Auditor. The revenues reported by Government Agencies in respect of these 15 companies amounted to MWK 6,229 million representing 74.9% of reconciled revenues;
- all reporting templates of Government Agencies were certified except an amount of MWK 685,889,390 of which the Auditor General made an observations and not validated. This amount represents 8.3% of reconciled revenues as detailed in Section 1.4 of the report.

In order to ensure the completeness, quality and assurance of the data, Multi-Stakeholder Group should highlight to the reporting entities the importance of complying with adequate signature and certification of templates by auditors in accordance with Requirement 4.9 (a) of the EITI

Standard. MSG should also ensure that every effort is made to ensure that reporting entities are adequately notified about such requirements.

Additionally, extractive companies should submit their audited financial statements, in order to verify that these include references made with regards to the EITI reporting (Taxes, activities...).

Finally, we recommend for the future that a review of the mining regulations is carried out with a view to include in the EITI reporting and cover matters such as:

- *reporting obligations for extractive companies while specifying the level of disaggregation of the data to be submitted; and*
- *sanctions which could be imposed against extractive companies in the event of non-compliance or false declarations.*

7.8. Accuracy and comprehensiveness of data included in the reporting templates

A workshop was held in Lilongwe on 19 September 2019 in order to explain to the extractive companies and Government Agencies representatives how the reporting template should be filled in, address any concerns and clarify any misunderstandings.

However, we note that the reporting entities did not follow the guidance and instruction for preparing and completing the reporting templates. We set out below several weaknesses below noted during the EITI reconciliation phase:

- extractive companies and Government Agencies were requested to report detailed payment flows by receipt number, as this information is vital for the reconciliation work. However, in several cases:
 - ✓ extractive companies namely Mota Engil Ltd and Cement Products (MW) Ltd reported aggregated figures without providing the required level of breakdown by receipt number and by payment stream;
 - ✓ the receipt number indicated in the reporting template of MRA is different from that used by the extractives companies;
 - ✓ some receipt numbers for each payment were not provided in the reporting templates of the companies:
 - Optichem 2000 (Malawi) Ltd : Withholding tax on payments, Fringe Benefits Tax, Customs duty / Excise Tax; and
 - Sovereign Services Ltd: Customs duty / Excise Tax;
- several payments were reported by the extractive companies but outside the period covered as detailed in Section 5.2 of the report;
- several reporting templates submitted by extractive companies did not include information on:
 - ✓ comprehensive details of their licenses;
 - ✓ comprehensive details of their legal and beneficial ownership as set out in Annex 7 of the report;
 - ✓ export details as mentioned in Section 6.5 of the report;
 - ✓ employment data; and
 - ✓ production details such as shown in Section 6.4 the report.

These shortcomings led to several discrepancies, missing contextual data and delays in the reconciliation process.

We recommend for future reconciliation exercises that extractive companies and Government Agencies devote ample time towards the preparation of their respective reporting templates in accordance with the instructions set out by the Independent Administrator and following the supporting schedules.

We also recommend that all reporting entities are made aware of the importance of the EITI data they are providing, and that due care and attention is paid during the preparation of these reporting templates.

These recommendations were already made in previous EITI reports.

7.9. Failure to meet the deadline by the reporting entities

The reporting deadline for entities and Government Agencies was set one week after the workshop held on 19 September 2019.

Despite chasing reporting entities by e-mail and telephone as well as visits effected by the MWEITI Secretariat staff, neither Government Agencies nor extractive companies submitted their reporting templates by the stipulated deadline:

- Seven (7) extractives companies (Mining and Forestry) submitted the reporting templates after the deadline; and
- reporting templates from DoM and DoF were received after the deadline.

This led to significant delays and resulted in material unreconciled differences between amounts reported by extractive companies and Government Agencies.

As an illustration, MRA replied to the request of clarification about the unreconciled differences that the analysis of the discrepancies need more time to be investigated.

In order to ensure the timely reporting, MNREM should send a reminder to all relevant stakeholders to report earlier and emphasize the importance of their collaboration to the EITI reporting process, following the submission of reporting templates.

Both Extractive Companies and Government Agencies should make time for working alongside the Independent Administrator in a bid to resolve discrepancies whenever these arise.

7.10. Lack of feedback on reconciliation queries

Despite chasing up reporting entities both by e-mail and telephone calls, we note the lack of responses with regards to comments and clarification of the differences raised during the reconciliation phase. As a result, we ended up with net unreconciled differences between amounts reported by extractive companies and Government Agencies of MWK (198,633,463), which represents 2.4% of total payments reported by Government Agencies. This unreconciled difference comprises:

- Taxes not reported by extractive companies amounting to MWK (1,626,241,831); and
- Taxes not reported by Government Agencies amounting to MWK 249,791,359.

This is significantly higher than the agreed materiality threshold set at 1%.

We recommend that the MWEITI Secretariat engages with the reporting entities and explains the importance of their collaboration within the EITI process following the submission of their reporting templates. Each reporting entity should be encouraged to appoint a focal point to address queries and concerns of the Independent Administrator and to ensure that the EITI process runs smoothly.

7.11. Lack of a unique tax identification number

During the reconciliation process, we noted that the statement of receipts collected by DoM does not include the Taxpayer Identification Number (TIN) nor any other internal reference numbers to identify all the payments made by the same taxpayer. Payments are made in all cases using the names of companies.

Additionally, the names of some taxpayers are spelt differently from one payment record to another. This can lead to compilation of revenues collected by taxpayer.

As a result, the materiality analysis would be biased and it may not allow to accurately identify the extractive companies making significant contributions to DoM. This could lead to some of the key tax payers being left out of the reconciliation scope.

Additionally, this weakness does not allow MRA to identify the payments related to extractive companies in its management information system, or to cross-check data with other Government Agencies (including DoM).

The Statements of revenues from Government Agencies should include a unique identification number such as TIN or an internal reference numbers for identifying taxpayers rather than referring to names. This would lead to an efficient tracking of receipts, ensure harmonisation of databases and ensure proper sharing of data across different Government Agencies.

We recommend that Government Agencies collecting revenues from the extractive sector, in particular DoM should revise their management information system in order to include TIN when recording receipts.

7.12. Implementing the recommendations made in the previous MWEITI reports

We note that despite the efforts of MSG members to implement recommendations from the previous MWEITI reports, several of these recommendations have yet to be implemented. A number of issues which arose during the course of the current reconciliation exercise could have been avoided had these recommendations been addressed. The list of the recommendations expressed in the previous MWEITI report and yet to be implemented are summarised below:

- Mainstreaming EITI disclosure (Ref. Section 7.4 of the report);
- Reporting at Project level (Ref. Section 7.3 of the report);
- Electronic publication of contracts/agreements for transportation and forestry sector (Ref. Section 7.2 of thereport);
- Centralising a cadastre system for the forestry sector (Ref. Section 7.1 of the report);
- Reliability of the data reports / lack of assurance on reported data (Ref. Section 7.7 of the report);
- Reporting deadlines not met by Government Agencies and Extractive Companies (Ref. Section 7.9 of the report);
- Reporting templates not adequately prepared by several reporting entities (Ref. Section 7.8 of the report);
- Accuracy of Production data (Ref. Section 7.6 of the report); and
- Weaknesses in the revenue administration/ Non-collection of payments (Ref. Section 7.5 of the report).

We recommend that a committee is set up at MNREM level with the support of the MWEITI MSG members in order to follow up of the recommendations from EITI reports. This committee should prepare an action plan to address weaknesses and findings raised in the EITI report within a reasonable timeframe.

ANNEXES

Annex 1: Technical criteria for evaluation of exploration right applications

Criteria	Mark allocated
PARTICULARS OF APPLICANT	
Address, Company certificate, Directors, Power of Attorney	5
COUNTRIES WORKING/WORKED	
No work in any country indicated in the submission	0
One Country	1
Two Countries	2
Three and more Countries	5
EXPERIENCE IN AFRICA	
No Experience in Africa	0
Experience in Africa	2
Experience in East African Rift System	5
LEVEL OF PROJECT: MOST ADVANCED	
No Project cited	0
Memorandum of Understanding Signed	1
Licence Holder	2
Exploration work in progress or done and project closed	8
Oil extraction done/or being done	20
TECHNICAL CAPACITY	
No proposal on TC submitted	0
TC experience: less than Five Years	5
TC experience: more than Five Years	15
FINANCIAL CAPACITY	
No indication of funds to be committed	0
Unrealistic figures presented (less than US\$10.0 Million)	5
Funds properly allocated in phases	10
LOCAL PARTICIPATION (Government and Local Investors)	
No indication given	0
Indicated but not very clear	2
Indicated: with modalities, be used given (investor, government's participation and locals plus Cost sharing arrangements presented clearly)	10
TRAINING OF LOCALS	
No indication presented	0

Criteria	Mark allocated
Presented but not with proposed amounts	2
Presented in detail - with figures to be spent (in US Dollars or Malawi Kwacha)	5
CORPORATE SOCIAL RESPONSIBILITY ISSUES	
No indication	0
Less than \$0.5 Million Dollars during phase 1	2
Ranging from \$0.5 to \$1.0 Million USD	4
Over \$1.0 Million with clear indication of period to be spent	5
ENVIRONMENTAL ISSUES	
No indication of Environmental adherence	0
Indicated without relevant Acts to be adhered to (which could translate into lack of knowledge of Malawi's Environment Laws).	2
Indicated with relevant Environment Laws to be adhered to	5
PROVISION OF WORK SCHEDULE	
No work schedule	0
Work schedule presented in phases	2
Work schedule presented in phases and estimated duration	5
Procurement of Goods and Services	
No indication	0
Ready to procure goods and services of local Malawians	5

Annex 2: Payment flows description

Ref	Payment flows	Paid to / Received by	Description
1- Department of Mines (DoM)			
1.1	Royalties paid	DoM	<p>(5%) for all minerals other than precious stones and semiprecious stones, and commercial minerals exported in an unmanufactured state.</p> <p>(10%) for precious stones and semi-precious stones based on their commercial value worked out as rough stones that is immediately before they are polished (if they are not to be cut) or immediately before they are first polished or cut (if they are to be cut, before or after polishing).</p> <p>(7.5%) for commercial minerals exported in an unmanufactured state.</p>
	License Fees	DoM	An application for licence shall be accompanied by the Application fee of MKW 250,000 or MKW 500,000 for granting a petroleum exploration licence and petroleum production licence respectively.
1.2	Annual Charges / Ground rent	DoM	<p>The annual charge is a surface rental that should be paid by the petroleum company per square kilometre of the area remaining. The amount of the surface rental is stated in the Mines and Mineral Regulations</p> <p>The annual charge is a surface rental that should be paid by the petroleum company per square kilometre of the area remaining at the beginning of each year from the granting date as part of the delimited area. The amount of the surface rental is stated in the Second Schedule of the Petroleum (Prescribed Fees and Annual Charges) Regulations.</p>
	Application fees	DoM	Application fees amount to MKW 500,000 and MKW 150,000 for renewal and for assignment respectively of petroleum exploration licence and a fee of MKW 510,500 for assignment of petroleum production licence.
	Dividend paid to Government (Government as being shareholder)	DoM	A portion of the profits realized from a company's annual operations is remitted to the Government based on the shares held by the latter.
	Penalties	DoM	Payable when an entity does not observe the Mining regulation or procedure applicable.
	"Mandatory" Training fees	DoM	The amount of the training fees is stated in the Third Schedule of the Petroleum (Prescribed Fees and Annual Charges) Regulations. It is payable annually and by bloc..
1.3	Other payments to Mining authority	DoM	Any other payments to the MNREM not listed above
2- Malawi Revenue Authority (MRA)			
2.1	Income tax paid	MRA	<p>The rate of tax on taxable income from a mining project shall be 30% for companies incorporated in Malawi in accordance with paragraph (ca) of the Eleventh Schedule of the Taxation Act (2006).</p> <p>The rate is 35% for companies operating through a branch.</p>

Ref	Payment flows	Paid to / Received by	Description
2.2	Resource Rent Tax	MRA	Applicable to companies only when their rate of return exceeds 20%, in which case a resource rent tax of 15% applies to the after-tax profit. Both DA exempt Paladin Africa Ltd and Nyala Mines Ltd from Rent Tax.
2.3	Non-resident tax	MRA	The law provides for preferential Non Residents Taxes (NRT) rate of 10% on payments by a mining project by way of interest, royalty and management fees. The normal NRT rate is 15%.
2.4	Pay As You Earn "PAYE"	MRA	Collected from income earned by individuals between three income tax brackets: 0% for the first MKW240, 000 per annum, 15% MKW60,000 per annum, and 30% for income above MKW300,000 per annum
2.5	Withholding tax on payments	MRA	Deducted from any payments made from one person to another person, withheld before the payment is made. The nature of the payment determines the rate of tax withheld. For example, 20% of payment value is charged on royalties and 10% for rents.
2.6	Fringe Benefits Tax	MRA	Fringe benefits provided by an employer (Government not included) are subject to tax, payable by the employer at 30%, the current rate specified in the Eleventh Schedule. The Annual taxable income threshold for an employee with fringe benefits is MKW 60,000
2.7	Dividend Tax	MRA	10% of any dividend distributed, payable within 14 days from distribution date to the commissioner
2.8	Value Add Tax (VAT)	MRA	An indirect tax imposed on goods and service at a standard rate of 16.5%. Domestic VAT is applied to those goods and services produced domestically and Import VAT is applied to imported goods and services. The VAT Act has been amended in 2016 and the standard 16.5% rate has been introduced on the following products: 1. Tap (piped) water produced by water boards; 2. Ordinary bread; 3. Newspapers, periodicals, journals and magazines; 4. Laundry Soap; and 5. Milk but infant milk is exempted Both DA exempt Paladin Africa Ltd and Nyala Mines Ltd from VAT."
2.9	Customs duty / Excise Tax	MRA	"An International trade tax applicable to imported goods. 0%-5% for products classified as raw materials, 15% for intermediate products, and 25% for finished or final goods. With an exception of equipment with multipurpose use, all agricultural equipment is duty-free. Both DA exempt Paladin Africa Ltd and Nyala Mines Ltd from import duties."
2.10	Penalties	MRA	Payable when an eligible tax payer does not observe the tax regulation or procedure applicable to them. 0% if the unpaid tax amounts to less than 10% of total tax, 25% of the unpaid amount if it is between 10%-50% of total tax, and 30% of the unpaid amount if it is more than 50% of total tax liable
2.11	Other payments to MRA	MRA	Any other payments to MRA not listed above

Annex 3: Data submission

N°	Name of company	Soft copy of the Reporting template (Submitted/Not submitted)	Audited Financial Statements (Submitted/Not submitted)	Hard copy of Reporting template signed by Senior Management (Submitted/Not submitted)
1	Hamra Oil Holdings Ltd	Submitted	Submitted	Submitted
2	RAKGAS MB45 Ltd	Submitted	Submitted	Submitted
3	Mota Engil Ltd	Submitted	Submitted	Not Submitted
4	Paladin (Africa) Ltd	Submitted	Submitted	Submitted
5	Shayona Cement Co	Submitted	Submitted	Submitted
6	Lafarge Cement Co Ltd	Submitted	Not Submitted	Not Submitted
7	Cement Products (MW) Ltd	Submitted	Not Submitted	Not Submitted
8	Terrastone Ltd	Submitted	Submitted	Submitted
9	Cilcon Ltd	Submitted	Submitted	Submitted
10	Mchenga Coal Mines Ltd	Submitted	Submitted	Submitted
11	Optichem 2000 (Malawi) Ltd	Submitted	Submitted	Not Submitted
12	Zalewa Agriculture Lime Co	Submitted	Submitted	Submitted
13	Sovereign Services Ltd (A subsidiary of Mc Court Mining Pty Ltd)	Submitted	Not Submitted	Submitted
14	Nyala Mines Ltd	Submitted	Not Submitted	Not Submitted
15	Strabag International Ltd	Not Submitted	Not Submitted	Not Submitted
16	Raiply Malawi Ltd	Submitted	Submitted	Submitted
17	Vizara Plantation	Not Submitted	Not Submitted	Not Submitted
18	Total Land Care	Submitted	Not Submitted	Submitted

Annex 4: Company profiles

No.	Company	TIN	Founding date	Nature of operation/Business	% Other than extractive activity	% Extractive activity	Capital (MWK)	Company Address
1	Hamra Oil Holdings Ltd	20210564	NC	Oil and Gas Exploration	0%	100%	NC	P.O Box 31357, Lilongwe 3, Malawi
2	RAKGAS MB45 Ltd	20211835	16-07-14	Oil and Gas Exploration	0%	100%	NC	PO BOX 31799 Lilongwe 3
3	Mota Engil Ltd	20206901	09-10-13	Quarry	99%	1%	NC	Nasra House 1st Floor - City Centre PO Box 31379 - Lilongwe 3
4	Paladin (Africa) Ltd	20170867	01-08-00	Uranium mining	0%	100%	1 040	Kayelekera Mine (KM)-P.O. Box 47. Karonga. MALAWI
5	Shayona Cement Co	20150059	22-04-94	Limestone mining/ Manufacture and Sale of Cement	0%	100%	200	P. O Box 679, Lilongwe, Malawi
6	Lafarge Cement Co Ltd	20108793	10-01-08	Manufacture and sale of cement	100%	0%	15 786 000	Plot NY 318, Makata Heavy Industrial Area, PO Box 523, Blantyre
7	Cement Products (MW) Ltd	20190063	15-04-04	CEMENT GRINDING	0%	0%	10 000 000	P.O.Box 241, BT
8	Terrastone Ltd	20112570	20-01-83	BUILDING CONSTRUCTION / MINING	81%	19%	5 500 000	P.O Box 995, Lilongwe
9	Cilcon Ltd	20102901	20-08-04	CIVIL CONSTRUCTION / QUARRY STONE	95%	5%	100 000	P.O.Box 454, Blantyre
10	Mchenga Coal Mines Ltd	20136744	20-07-92	MINING	0%	100%	10 000 000	P.O Box 635, Lilongwe
11	Optichem 2000 (Malawi) Ltd	20157873	04-04-00	PHOSPHATE MINING / MANUFACTURING AND DISTRIBUTION OF FERTILIZERS	98%	2%	6 000 000	P.O Box 30055
12	Zalewa Agriculture Lime Co	30400080	04-02-98	QUARRYING LIMESTONE / MANUFACTURE LIME PRODUCTS	0%	100%	NC	P.O Box 1669, Blantyre, Malawi
13	Sovereign Services Ltd (A subsidiary of Mc Court Mining Pty Ltd)	20202123	12-03-12	MINERAL EXPLORATION	0%	100%	36 091 000	PO Box 30523, Lilongwe 3, Malawi, Plot Number 44 Area 44 Lilongwe
14	Nyala Mines Ltd	20180197	04-09-06	MINING	0%	100%	5 000 000	Mwenelupembe Mhango & Co., Development House, Henderson Street - Blantyre

No.	Company	TIN	Founding date	Nature of operation/Business	% Other than extractive activity	% Extractive activity	Capital (MWK)	Company Address
15	Strabag International Ltd	20218998	NS	NS	NS	NS	NS	NS
16	Raiply Malawi Ltd	0	NC	Manufactured of timber	0%	100%	NC	Private Bag 1 Chikangawa Mzimba, Malawi
17	Vizara Plantation	0	NS	NS	NS	NS	NS	NS
18	Total Land Care	20160115	NC	Forestry	0%	100%	NC	Area 14 Opposite Seventh Day Adventis Hospital Lilongwe

Source: EITI Reporting templates of companies

NC: Not Communicated

NS: Not Submitted

Annex 5: Detail of Licenses disclosed by companies selected in the scope

N°	Company	Commodity extracted	Number of Licence/Lease	Licence type	Licence number or Blocks awarded	Status of the lease	Issue date	Duration	District	Locality
1	Hamra Oil Holdings Ltd	Oil and Gas	1	Exploration	PEL 002/11	Inactive	(**)	Licence extension to 22 Dec 2019	As designated by Block 2 Malawi Govt Prospecting license coordinates	Block 2
		Oil and Gas	2	Exploration	PEL 001/11	Inactive	(**)	Licence extension to 22 Dec 2019	As designated by Block 3 Malawi Govt Prospecting license coordinates	Block 3
2	RAKGAS MB45 Ltd	Oil and Gas	1	Exploration	PEL004/13	Inactive	(**)	Exploration period expiring 23 Dec 2021	Nkhotakota, Salima, Dedza, Ntcheu, Balaka, Mangochi	Block 4
		Oil and Gas	2	Exploration	PEL005/13	Inactive	(**)	Exploration period expiring 23 Dec 2021	Machinga, Zomba, Chiradzulu, Blantyre, Phalombe, Mulanje	Block 5
3	Mota Engil Ltd	Aggregate	1	Mining	ML0175/09R	Inactive	09-07-09	5 Years	Chikwawa	Ngabu
		Aggregate	2	Mining	ML0184/10R	Inactive	02-02-15	5 Years	Lilongwe	Dedza
		Aggregate	3	Mining	ML0189/11R	Inactive	20-06-11	5 Years	Zalewa	Mgodi
		Aggregate	4	Mining	ML0194/11R	Active	28-09-11	5 Years	Chiradzulu	Njuli
		Aggregate	5	Mining	ML0205/13	Inactive	13-11-12	5 Years	Lilongwe	Bunda

N°	Company	Commodity extracted	Number of Licence/Lease	Licence type	Licence number or Blocks awarded	Status of the lease	Issue date	Duration	District	Locality
		Aggregate	6	Mining	ML0217/15	Inactive	22-05-15	5 Years	Kasungu	Kasela
		Aggregate	7	Mining	ML0221/16	Inactive	02-08-16	5 Years	Rhumpi	Luzi
		Aggregate	8	Mining	ML0222/16	Inactive	02-08-16	5 Years	Balaka	Chiendausiku
		Aggregate	9	Mining	ML0223/16	Active	02-08-16	5 Years	Mangochi	Chiwaula
		Uranium	1	Mining	ML 152	Active	02-04-07	15 Years	Karonga	Kayelekera
4	Paladin (Africa) Ltd	(***)	2	Exploration	EPL 225	Applied for extension	10-12-14	2 years	Karonga	Kayelekera
		(***)	3	Exploration	EPL 417	Active	22-05-15	3 Years	Karonga	Mpata
		(***)	4	Exploration	EPL 418	Active	22-05-15	3 Years	Karonga/Rumphi	Chilumba/Livingstonia
5	Shayona Cement Co	Limestone	1	Mining	ML0046	Active	27-07-14	10 Years	Kasungu	Livwezi/Mwimila
		Limestone	2	Mining	ML0130 R	Active	(**)	(**)	Blantyre	Mtotela
		Limestone	3	Mining	ML0142	Active	(**)	(**)	Kasungu	Livwezi/Mwimila
6	Lafarge Cement Co Ltd	Limestone	1	Mining	ML0200/12	Active	15-06-12	5 Years	Balaka	Liwonde
		Kaolinitic Clays (Pozzolana)	2	Mining	ML0220/15	Active	20-11-15	5 Years	Ntcheu	Senzani
7	Cement Products (MW) Ltd	(**)	1	Mining	ML0180/09	Active	09-07-09	30 Years	Mangochi	Njereza/Nkope/Hills
8	Terrastone Ltd	Rock Aggregate	1	Mining	ML002/97R	Active	15-06-17	5 Years	Chiradzulo	Njuli
		Rock Aggregate	2	Mining	ML0134/2005	Active	20-04-15	5 Years	Lilongwe	Nathenje
		Rock	3	Mining	ML0125	Active	17-05-13	5 Years	Blantyre	Lunzu

N°	Company	Commodity extracted	Number of Licence/Lease	Licence type	Licence number or Blocks awarded	Status of the lease	Issue date	Duration	District	Locality
		Aggregate								
		Rock Aggregate	4	Mining	ML0159/07T	Inactive	15-06-17	5 Years	Chiradzulo	Mpama
9	Cilcon Ltd	Quarry stone	1	Exploration	ML082/10R	Active	(**)	5 Years	Nathanje	Nathanje
10	Mchenga Coal Mines Ltd	Coal	1	Mining	ML0164/08R	Active	(**)	10 Years	Rumphi	Rumphi
11	Optichem 2000 (Malawi) Ltd	Phosphate Rocks	1	Mining	ML0172/08	Active	29/07/2008	15 Years	Phalombe	Tundulu
12	Zalewa Agriculture Lime Co	Limestone	1	Mining	ML 0075/99	Active	(**)	10 Years	Blantyre	Chigaru
		(**)	2	Exploration	EPL 0416/14	Active	(**)	3 Years	Balaka	Chilumba
13	Sovereign Services Ltd (A subsidiary of Mc Court Mining Pty Ltd)	Graphite	1	Exploration	EPL0372	Active	14-03-13	NC	Lilongwe	Duwi
		Graphite	2	Exploration	EPL0355	Active	15-07-12	NC	Ntchisi	Nanzeka
		Graphite	3	Exploration	EPL0413	Active	16-08-14	NC	Lilongwe	Malingunde
14	Nyala Mines Ltd	(**)	1	Mining	ML0150/2007	Active	NC	10 years	Ntcheu	Kandoma
15	Strabag International Ltd	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
16	Raiply Malawi Ltd	(*)	1	Exploration	2018/004	Active	NC	1 Year	Mzimba	Mzimba
17	Vizara Plantation	(**)	1	Exploration	2018/004	(**)	(**)	1 Year	Mzimba	Mzimba
18	Total Land Care	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)

Source: EEITI Reporting templates

(*) Reporting templates not submitted

(**) Information not communicated

(***) Information not applicable

Annex 6: Employment data declared by the companies

N°	Companies	Average number of direct local employees (Malawian)	Average number of direct foreign employees (Expatriates)	TOTAL
1	Hamra Oil Holdings Ltd	2	0	2
2	RAKGAS MB45 Ltd	6	0	6
3	Mota Engil Ltd	140	4	144 (***)
4	Paladin (Africa) Ltd	174	16	190 (***)
5	Shayona Cement Co	673	20	693
6	Lafarge Cement Co Ltd	83	2	85
7	Cement Products (MW) Ltd	(**)	(**)	0
8	Terrastone Ltd	140	5	145
9	Cilcon Ltd	41	0	41
10	Mchenga Coal Mines Ltd	261	1	262
11	Optichem 2000 (Malawi) Ltd	142	2	144
12	Zalewa Agriculture Lime Co	60	0	60 (***)
13	Sovereign Services Ltd (A subsidiary of Mc Court Mining Pty Ltd)	32	1	33
14	Nyala Mines Ltd	53	1	54
15	Strabag International Ltd	(*)	(*)	(*)
16	Raiply Malawi Ltd	1 300	18	1 318
17	Vizara Plantation	(*)	(*)	(*)
18	Total Land Care	166	1	167
		3 273	71	3 344

Source: EITI Reporting templates

(*) Reporting templates not submitted

(**) Information not communicated

(***) Information last report

Annex 7: Legal ownership declared by companies in the reconciliation scope

N°	Companies	N°	Name/Entity	Level of ownership	Nationality of the owner	Stock exchange quotations (yes/no)	Stock exchange	Owner (if the company's shares are not quoted)
1	Hamra Oil Holdings Ltd	1	Hamra Oil Holdings Ltd (Cayman Islands)	100,00%	Cayman Islands	No	No	Government of Ras Al Khaimah
2	RAKGAS MB45 Ltd		RAK Gas MB45 Ltd (Cayman registered)	100,00%	Government of Ras Al Khaimah	No	No	RAK Gas LLC / Government of Ras Al Khaimah
3	Mota Engil Ltd	(**)	(**)	(**)	(**)	(**)	(**)	(**)
		1	Malawi Government	15	Malawian	No	No	N/A
4	Paladin (Africa) Ltd	2	Paladin Energy Minerals NL	84,9	Australian	No	No	Paladin Energy Ltd, which is listed on Australian Securities Exchange
		3	PEM Malawi Ltd	0,1	Australian	No	No	Paladin Energy Minerals NL
5	Shayona Cement Co	1	Jitendra Kumar Patel	30,00%	British	No	No	Jitendra Kumar Patel
		2	Rajesh Narshibhai Patel	30,00%	British	No	No	Rajesh Narshibhai Patel
		3	Parque Investments	40,00%	British	No	No	Parque Investments
6	Lafarge Cement Co Ltd	1	Pan African Cement Company Limited	100,00%	(*)	(*)	(*)	(*)
7	Cement Products (MW) Ltd	(**)	(**)	(**)	(**)	(**)	(**)	(**)
		1	Jose Armenio A. Dacosta	25,00%	Portugese	No	No	Jose Armenio A. Dacosta
8	Terrastone Ltd	2	Maria Isabel Costa Oliveira	25,00%	Portugese	No	No	Maria Isabel Costa Oliveira
		3	Maria Terezina Costa Alves	25,00%	Portugese	No	No	Maria Terezina Costa

N°	Companies	N°	Name/Entity	Level of ownership	Nationality of the owner	Stock exchange quotations (yes/no)	Stock exchange	Owner (if the company's shares are not quoted)
								Alves
		4	Maria Manuela Costa Leite	25,00%	Portugese	No	No	Maria Manuela Costa Leite
9	Cilcon Ltd	1	Cilcon Limited	100,00%	Malawian	NC	(***)	NC
10	Mchenga Coal Mines Ltd	1	Linx Investments	40,00%	Jamaican	No	No	Lincoln Bailey
		2	R.Gaffar Transport Ltd	60,00%	Malawian	No	No	Rafik Gaffar
11	Optichem 2000 (Malawi) Ltd	1	MCFI Africa Limited	100,00%	Mauritian	No	No	Paul Attwood (British)
12	Zalewa Agriculture Lime Co	1	ZALCO	100,00%	Malawian	No	No	Martin C. Saunders
13	Sovereign Services Ltd (A subsidiary of Mc Court Mining Pty Ltd)	1	McCourt Mining Pty Ltd	100,00%	(**)	(**)	(**)	(**)
		1	Malawi Government	10%	Malawian	No	No	
14	Nyala Mines Ltd	2	Abdul Mahomed	80%	Malawian	No	No	
		3	Thekwini Investments	10%	Malawian	No	No	
15	Strabag International Ltd	(*)		(*)	(*)	(*)	(*)	(*)
16	Raiply Malawi Ltd	(**)		(**)	(**)	(**)	(**)	(**)
17	Vizara Plantation	(*)		(*)	(*)	(*)	(*)	(*)
18	Total Land Care	1	Total Land Care	100,00%	Malawian	No	No	(**)

Source: EEITI Reporting templates of companies

(*) Reporting templates not submitted

(**) Information not communicated

(***) Information not applicable

Annex 8: Reconciliation sheets by company

Company name: Hamra Oil Holdings Ltd

Reporting period: 2016/17 FY

N° Description of Payment	Per Company			Per Government			Final difference	Comment
	Original	Adjust	Final	Original	Adjust	Final		
A- Bilateral company disclosures	200,319,346	-	200,319,346	347,319,346	-	347,319,346	(147,000,000)	
1- Department of Mines (DoM)	177,328,500	-	177,328,500	324,328,500	-	324,328,500	(147,000,000)	
1.1 Royalties paid		-	-		-	-	-	
1.2 Annual Charges / Ground rent	15,328,500	-	15,328,500	15,328,500	-	15,328,500	-	
1.3 "Mandatory" Training fees	14,000,000	-	14,000,000	14,000,000	-	14,000,000	-	
1.4 Other payments to Mining authority	148,000,000	-	148,000,000	295,000,000	-	295,000,000	(147,000,000)	Tax not reported by the extractive company
2- Malawi Revenue Authority (MRA)	22,990,846	-	22,990,846	22,990,846	-	22,990,846	-	
2.1 Income tax paid		-	-		-	-	-	
2.2 Non-resident tax		-	-		-	-	-	
2.3 Pay As You Earn "PAYE"	7,867,488	-	7,867,488	7,781,578	85,910	7,867,488	-	
2.4 Withholding tax on payments	15,123,358	-	15,123,358	15,209,268	(85,910)	15,123,358	-	
2.5 Fringe Benefits Tax		-	-		-	-	-	
2.6 Value Add Tax (VAT)		-	-		-	-	-	
2.7 Customs duty / Excise Tax		-	-		-	-	-	
2.8 Other payments to MRA		-	-		-	-	-	
3- Department of Forestry (DoF)	-	-	-	-	-	-	-	
3.1 Sale of Firewood		-	-		-	-	-	
3.2 Forest Seed Sales		-	-		-	-	-	
3.3 Phytosanitary Certificates		-	-		-	-	-	
3.4 Log Sales		-	-		-	-	-	
3.5 Licence Fees		-	-		-	-	-	
3.6 Export Permit		-	-		-	-	-	
3.7 Concessions(logs and firewood)		-	-		-	-	-	
3.8 Royalties on Forestry Produce		-	-		-	-	-	
Total payments	200,319,346	-	200,319,346	347,319,346	-	347,319,346	(147,000,000)	
B- Unilateral company disclosures	-	-	-	-	-	-	-	
4- Social Payments	-	-	-	-	-	-	-	
4.1 Voluntary Social Contribution		-	-		-	-	-	
4.2 Mandatory Social Contribution		-	-		-	-	-	
5- Infrastructure provisions and barter arrangements	-	-	-	-	-	-	-	
5.1 Total budget of the Engagement/Project		-	-		-	-	-	
5.2 Value of engagements/ project incurred from 01/07/2016 to 30/06/2017		-	-		-	-	-	
5.3 Cumulated value of engagements/ project incurred on 30/06/2017		-	-		-	-	-	

Company name: RAKGAS MB45 Ltd

Reporting period: 2016/17 FY

N° Description of Payment	Per Company			Per Government			Final difference	Comment
	Original	Adjust	Final	Original	Adjust	Final		
A- Bilateral company disclosures	533,456,569	6,594,857	540,051,426	552,473,668	1,577,758	554,051,426	(14,000,000)	
1- Department of Mines (DoM)	56,556,000	-	56,556,000	70,556,000	-	70,556,000	(14,000,000)	
1.1 Royalties paid		-	-		-	-	-	
1.2 Annual Charges / Ground rent	28,556,000	-	28,556,000	28,556,000	-	28,556,000	-	
1.3 "Mandatory" Training fees	28,000,000	-	28,000,000	42,000,000	-	42,000,000	(14,000,000)	Tax not reported by the extractive company
1.4 Other payments to Mining authority		-	-		-	-	-	
2- Malawi Revenue Authority (MRA)	476,900,569	6,594,857	483,495,426	481,917,668	1,577,758	483,495,426	-	
2.1 Income tax paid		-	-		-	-	-	
2.2 Non-resident tax	355,359,254	-	355,359,254	355,359,254	-	355,359,254	-	
2.3 Pay As You Earn "PAYE"	98,321,117	5,237,357	103,558,474	102,293,212	1,265,262	103,558,474	-	
2.4 Withholding tax on payments	23,220,198	1,357,500	24,577,698	24,265,202	312,496	24,577,698	-	
2.5 Fringe Benefits Tax		-	-		-	-	-	
2.6 Value Add Tax (VAT)		-	-		-	-	-	
2.7 Customs duty / Excise Tax		-	-		-	-	-	
2.8 Other payments to MRA		-	-		-	-	-	
3- Department of Forestry (DoF)	-	-	-	-	-	-	-	
3.1 Sale of Firewood		-	-		-	-	-	
3.2 Forest Seed Sales		-	-		-	-	-	
3.3 Phytosanitary Certificates		-	-		-	-	-	
3.4 Log Sales		-	-		-	-	-	
3.5 Licence Fees		-	-		-	-	-	
3.6 Export Permit		-	-		-	-	-	
3.7 Concessions(logs and firewood)		-	-		-	-	-	
3.8 Royalties on Forestry Produce		-	-		-	-	-	
Total payments	533,456,569	6,594,857	540,051,426	552,473,668	1,577,758	554,051,426	(14,000,000)	
B- Unilateral company disclosures	87,573,541	-	87,573,541					
4- Social Payments	87,573,541	-	87,573,541					
4.1 Voluntary Social Contribution	87,573,541	-	87,573,541					
4.2 Mandatory Social Contribution		-	-					
5- Infrastructure provisions and barter arrangements	-	-	-					
5.1 Total budget of the Engagement/Project		-	-					
5.2 Value of engagements/project incurred from 01/07/2016 to 30/06/2017		-	-					
5.3 Cumulated value of engagements/project incurred on 30/06/2017		-	-					

Company name: Mota Engil Ltd

Reporting period: 2016/17 FY

N° Description of Payment	Per Company			Per Government			Final difference	Comment
	Original	Adjust	Final	Original	Adjust	Final		
A- Bilateral company disclosures	237,109,397	-	237,109,397	10,793,073,180	(10,458,772,863)	334,300,317	(97,190,920)	
1- Department of Mines (DoM)	37,137,330	-	37,137,330	28,684,080	-	28,684,080	8,453,250	
1.1 Royalties paid	34,509,635	-	34,509,635	28,621,580	-	28,621,580	5,888,055	Tax not reported by the Government Entity
1.2 Annual Charges / Ground rent	118,695	-	118,695	-	-	-	118,695	Tax not reported by the Government Entity
1.3 "Mandatory" Training fees	-	-	-	-	-	-	-	
1.4 Other payments to Mining authority	2,509,000	-	2,509,000	62,500	-	62,500	2,446,500	Tax not reported by the Government Entity
2- Malawi Revenue Authority (MRA)	199,972,067	-	199,972,067	10,764,389,100	(10,458,772,863)	305,616,237	(105,644,170)	
2.1 Income tax paid	54,900,000	-	54,900,000	7,491,401,631	(7,362,136,615)	129,265,016	(74,365,016)	Missing extractive company detail per receipt number
2.2 Non-resident tax	-	-	-	-	-	-	-	
2.3 Pay As You Earn "PAYE"	44,203,701	-	44,203,701	849,394,569	(797,138,959)	52,255,610	(8,051,909)	Missing extractive company detail per receipt number
2.4 Withholding tax on payments	2,223,002	-	2,223,002	219,121,097	(214,729,114)	4,391,983	(2,168,981)	Missing extractive company detail per receipt number
2.5 Fringe Benefits Tax	-	-	-	15,234,229	(15,081,887)	152,342	(152,342)	Tax not reported by the extractive company
2.6 Value Add Tax (VAT)	98,645,364	-	98,645,364	1,633,584,412	(1,519,589,658)	113,994,754	(15,349,390)	Missing extractive company detail per receipt number
2.7 Customs duty / Excise Tax	-	-	-	555,653,162	(550,096,630)	5,556,532	(5,556,532)	Tax not reported by the extractive company
2.8 Other payments to MRA	-	-	-	-	-	-	-	
3- Department of Forestry (DoF)	-	-	-	-	-	-	-	
3.1 Sale of Firewood	-	-	-	-	-	-	-	
3.2 Forest Seed Sales	-	-	-	-	-	-	-	
3.3 Phytosanitary Certificates	-	-	-	-	-	-	-	
3.4 Log Sales	-	-	-	-	-	-	-	
3.5 Licence Fees	-	-	-	-	-	-	-	
3.6 Export Permit	-	-	-	-	-	-	-	
3.7 Concessions(logs and firewood)	-	-	-	-	-	-	-	
3.8 Royalties on Forestry Produce	-	-	-	-	-	-	-	
Total payments	237,109,397	-	237,109,397	10,793,073,180	(10,458,772,863)	334,300,317	(97,190,920)	
B- Unilateral company disclosures	-	-	-	-	-	-	-	
4- Social Payments	-	-	-	-	-	-	-	
4.1 Voluntary Social Contribution	-	-	-	-	-	-	-	
4.2 Mandatory Social Contribution	-	-	-	-	-	-	-	
5- Infrastructure provisions and barter arrangements	-	-	-	-	-	-	-	
5.1 Total budget of the Engagement /Project	-	-	-	-	-	-	-	
5.2 Value of engagements/project incurred from 01/07/2016 to 30/06/2017	-	-	-	-	-	-	-	
5.3 Cumulated value of engagements/project incurred on 30/06/2017	-	-	-	-	-	-	-	

Company name: Paladin (Africa) Ltd

Reporting period: 2016/17 FY

N* Description of Payment	Per Company			Per Government			Final difference	Comment
	Original	Adjust	Final	Original	Adjust	Final		
A- Bilateral company disclosures	386,146,348	(65,346,248)	320,800,100	320,803,850	-	320,803,850	(3,750)	
1- Department of Mines (DoM)	22,659,922	(13,465,622)	9,194,300	9,198,050	-	9,198,050	(3,750)	
1.1 Royalties paid		-	-	3,750	-	3,750	(3,750)	Tax not reported by the extractive company
1.2 Annual Charges / Ground rent	9,194,300	-	9,194,300	9,144,300	-	9,144,300	50,000	Tax not reported by the Government Entity
1.3 "Mandatory" Training fees		-	-	-	-	-	-	
1.4 Other payments to Mining authority	13,465,622	(13,465,622)	-	50,000	-	50,000	(50,000)	Tax not reported by the extractive company
2- Malawi Revenue Authority (MRA)	363,486,426	(51,880,626)	311,605,800	311,605,800	-	311,605,800	-	
2.1 Income tax paid		-	-	-	-	-	-	
2.2 Non-resident tax		-	-	-	-	-	-	
2.3 Pay As You Earn "PAYE"	334,415,124	(54,714,084)	279,701,040	279,701,040	-	279,701,040	-	
2.4 Withholding tax on payments	24,826,701	2,829,123	27,655,824	27,655,824	-	27,655,824	-	
2.5 Fringe Benefits Tax	4,244,601	4,335	4,248,936	4,248,936	-	4,248,936	-	
2.6 Value Add Tax (VAT)		-	-	-	-	-	-	
2.7 Customs duty / Excise Tax		-	-	-	-	-	-	
2.8 Other payments to MRA		-	-	-	-	-	-	
3- Department of Forestry (DoF)	-	-	-	-	-	-	-	
3.1 Sale of Firewood		-	-	-	-	-	-	
3.2 Forest Seed Sales		-	-	-	-	-	-	
3.3 Phytosanitary Certificates		-	-	-	-	-	-	
3.4 Log Sales		-	-	-	-	-	-	
3.5 Licence Fees		-	-	-	-	-	-	
3.6 Export Permit		-	-	-	-	-	-	
3.7 Concessions(logs and firewood)		-	-	-	-	-	-	
3.8 Royalties on Forestry Produce		-	-	-	-	-	-	
Total payments	386,146,348	(65,346,248.00)	320,800,100	320,803,850	-	320,803,850	(3,750)	
B- Unilateral company disclosures	26,971,150	-	26,971,150					
4- Social Payments	26,971,150	0	26,971,150					
4.1 Voluntary Social Contribution		-	-					
4.2 Mandatory Social Contribution	26,971,150	-	26,971,150					
5- Infrastructure provisions and barter arrangements	0	0	0					
5.1 Total budget of the Engagement/Project		-	-					
5.2 Value of engagements/project incurred from 01/07/2016 to 30/06/2017		-	-					
5.3 Cumulated value of engagements/project incurred on 30/06/2017		-	-					

Company name: Shayona Cement Co

Reporting period: 2016/17 FY

N° Description of Payment	Per Company			Per Government			Final difference	Comment
	Original	Adjust	Final	Original	Adjust	Final		
A- Bilateral company disclosures	702,327,700	54,408,914	756,736,614	731,874,876	35,749,020	767,623,896	(10,887,282)	
1- Department of Mines (DoM)	1,430,182	-	1,430,182	1,497,592	74,241	1,571,833	(141,651)	
1.1 Royalties paid	315,182	-	315,182	309,672	74,241	383,913	(68,731)	Tax not reported by the extractive company
1.2 Annual Charges / Ground rent	1,115,000	-	1,115,000	1,185,920	-	1,185,920	(70,920)	Tax not reported by the extractive company
1.3 "Mandatory" Training fees	-	-	-	-	-	-	-	
1.4 Other payments to Mining authority	-	-	-	2,000	-	2,000	(2,000)	Tax not reported by the extractive company
2- Malawi Revenue Authority (MRA)	700,897,518	54,408,914	755,306,432	730,377,284	35,674,779	766,052,063	(10,745,631)	
2.1 Income tax paid	-	-	-	13,009,708	-	13,009,708	(13,009,708)	Tax not reported by the extractive company
2.2 Non-resident tax	104,439,096	2,603,864	107,042,960	86,988,197	24,736,699	111,724,896	(4,681,936)	Tax not reported by the extractive company
2.3 Pay As You Earn "PAYE"	105,346,110	6,114,271	111,460,381	105,052,333	3,950,261	109,002,594	2,457,787	Tax not reported by the Government Entity
2.4 Withholding tax on payments	134,096,411	-	134,096,411	120,979,738	13,116,673	134,096,411	-	
2.5 Fringe Benefits Tax	28,532,501	1,441,554	29,974,055	30,352,463	(378,408)	29,974,055	-	
2.6 Value Add Tax (VAT)	328,483,400	5,685,270	334,168,670	339,919,115	(5,750,446)	334,168,669	1	Not material difference
2.7 Customs duty / Excise Tax	-	38,563,955	38,563,955	34,075,730	-	34,075,730	4,488,225	Tax not reported by the Government Entity
2.8 Other payments to MRA	-	-	-	-	-	-	-	
3- Department of Forestry (DoF)	-	-	-	-	-	-	-	
3.1 Sale of Firewood	-	-	-	-	-	-	-	
3.2 Forest Seed Sales	-	-	-	-	-	-	-	
3.3 Phytosanitary Certificates	-	-	-	-	-	-	-	
3.4 Log Sales	-	-	-	-	-	-	-	
3.5 Licence Fees	-	-	-	-	-	-	-	
3.6 Export Permit	-	-	-	-	-	-	-	
3.7 Concessions(logs and firewood)	-	-	-	-	-	-	-	
3.8 Royalties on Forestry Produce	-	-	-	-	-	-	-	
Total payments	702,327,700	54,408,914	756,736,614	731,874,876	35,749,020	767,623,896	(10,887,282)	
B- Unilateral company disclosures	14,556,919	-	14,556,919					
4- Social Payments	14,556,919	-	14,556,919					
4.1 Voluntary Social Contribution	14,556,919	-	14,556,919					
4.2 Mandatory Social Contribution	-	-	-					
5- Infrastructure provisions and barter arrangements	-	-	-					
5.1 Total budget of the Engagement /Project	-	-	-					
5.2 Value of engagements/project incurred from 01/07/2016 to 30/06/2017	-	-	-					
5.3 Cumulated value of engagements/project incurred on 30/06/2017	-	-	-					

Company name: Lafarge Cement Co Ltd

Reporting period: 2016/17 FY

N° Description of Payment	Per Company			Per Government			Final difference	Comment
	Original	Adjust	Final	Original	Adjust	Final		
A- Bilateral company disclosures	3,475,531,269	(3,475,531,269)	-	670,448,593	(669,401,093)	1,047,500	(1,047,500)	
1- Department of Mines (DoM)	-	-	-	1,047,500	-	1,047,500	(1,047,500)	
1.1 Royalties paid	-	-	-	947,500	-	947,500	(947,500)	Tax not reported by the extractive company
1.2 Annual Charges / Ground rent	-	-	-	-	-	-	-	
1.3 "Mandatory" Training fees	-	-	-	-	-	-	-	
1.4 Other payments to Mining authority	-	-	-	100,000	-	100,000	(100,000)	Tax not reported by the extractive company
2- Malawi Revenue Authority (MRA)	3,475,531,269	(3,475,531,269)	-	669,401,093	(669,401,093)	-	-	
2.1 Income tax paid	370,028,281	(370,028,281)	-	181,176,164	(181,176,164)	-	-	
2.2 Non-resident tax	113,130,771	(113,130,771)	-	16,918,542	(16,918,542)	-	-	
2.3 Pay As You Earn "PAYE"	347,233,134	(347,233,134)	-	74,062,419	(74,062,419)	-	-	
2.4 Withholding tax on payments	118,563,812	(118,563,812)	-	46,594,529	(46,594,529)	-	-	
2.5 Fringe Benefits Tax	42,310,033	(42,310,033)	-	7,816,986	(7,816,986)	-	-	
2.6 Value Add Tax (VAT)	2,397,243,741	(2,397,243,741)	-	285,245,252	(285,245,252)	-	-	
2.7 Customs duty / Excise Tax	33,926,777	(33,926,777)	-	57,467,201	(57,467,201)	-	-	
2.8 Other payments to MRA	53,094,720	(53,094,720)	-	120,000	(120,000)	-	-	
3- Department of Forestry (DoF)	-	-	-	-	-	-	-	
3.1 Sale of Firewood	-	-	-	-	-	-	-	
3.2 Forest Seed Sales	-	-	-	-	-	-	-	
3.3 Phytosanitary Certificates	-	-	-	-	-	-	-	
3.4 Log Sales	-	-	-	-	-	-	-	
3.5 Licence Fees	-	-	-	-	-	-	-	
3.6 Export Permit	-	-	-	-	-	-	-	
3.7 Concessions(logs and firewood)	-	-	-	-	-	-	-	
3.8 Royalties on Forestry Produce	-	-	-	-	-	-	-	
Total payments	3,475,531,269	(3,475,531,269)	-	670,448,593	(669,401,093)	1,047,500	(1,047,500)	
B- Unilateral company disclosures	-	-	-	-	-	-	-	
4- Social Payments	-	-	-	-	-	-	-	
4.1 Voluntary Social Contribution	-	-	-	-	-	-	-	
4.2 Mandatory Social Contribution	-	-	-	-	-	-	-	
5- Infrastructure provisions and barter arrangements	-	-	-	-	-	-	-	
5.1 Total budget of the Engagement/Project	-	-	-	-	-	-	-	
5.2 Value of engagements/project incurred from 01/07/2016 to 30/06/2017	-	-	-	-	-	-	-	
5.3 Cumulated value of engagements/project incurred on 30/06/2017	-	-	-	-	-	-	-	

Company name: Cement Products (MW) Ltd

Reporting period: 2016/17 FY

N° Description of Payment	Per Company			Per Government			Final difference	Comment
	Original	Adjust	Final	Original	Adjust	Final		
A- Bilateral company disclosures	1,086,168,825	-	1,086,168,825	125,619,320	-	125,619,320	960,549,505	
1- Department of Mines (DoM)	1,975,000	-	1,975,000	-	-	-	1,975,000	
1.1 Royalties paid		-	-		-	-		
1.2 Annual Charges / Ground rent	1,975,000	-	1,975,000		-	-	1,975,000	Tax not reported by the Government Entity
1.3 "Mandatory" Training fees		-	-		-	-		
1.4 Other payments to Mining authority		-	-		-	-		
2- Malawi Revenue Authority (MRA)	1,084,193,825	-	1,084,193,825	125,619,320	-	125,619,320	958,574,505	
2.1 Income tax paid		-	-		-	-		
2.2 Non-resident tax		-	-		-	-		
2.3 Pay As You Earn "PAYE"	37,187,722	-	37,187,722	33,779,153	-	33,779,153	3,408,569	Missing extractive company detail per receipt number
2.4 Withholding tax on payments	2,102,797	-	2,102,797	3,429,987	-	3,429,987	(1,327,190)	Missing extractive company detail per receipt number
2.5 Fringe Benefits Tax		-	-		-	-		
2.6 Value Add Tax (VAT)	1,042,587,083	-	1,042,587,083	87,873,882	-	87,873,882	954,713,201	Missing extractive company detail per receipt number
2.7 Customs duty / Excise Tax	2,316,223	-	2,316,223	536,298	-	536,298	1,779,925	Missing extractive company detail per receipt number
2.8 Other payments to MRA		-	-		-	-		
3- Department of Forestry (DoF)	-	-	-	-	-	-	-	
3.1 Sale of Firewood		-	-		-	-		
3.2 Forest Seed Sales		-	-		-	-		
3.3 Phytosanitary Certificates		-	-		-	-		
3.4 Log Sales		-	-		-	-		
3.5 Licence Fees		-	-		-	-		
3.6 Export Permit		-	-		-	-		
3.7 Concessions(logs and firewood)		-	-		-	-		
3.8 Royalties on Forestry Produce		-	-		-	-		
Total payments	1,086,168,825	-	1,086,168,825	125,619,320	-	125,619,320	960,549,505	
B- Unilateral company disclosures	-	-	-	-	-	-	-	
4- Social Payments	-	-	-	-	-	-	-	
4.1 Voluntary Social Contribution		-	-		-	-		
4.2 Mandatory Social Contribution		-	-		-	-		
5- Infrastructure provisions and barter arrangements	-	-	-	-	-	-	-	
5.1 Total budget of the Engagement/Project		-	-		-	-		
5.2 Value of engagements/project incurred from 01/07/2016 to 30/06/2017		-	-		-	-		
5.3 Cumulated value of engagements/project incurred on 30/06/2017		-	-		-	-		

Company name: Terrastone Ltd

Reporting period: 2016/17 FY

N° Description of Payment	Per Company			Per Government			Final difference	Comment
	Original	Adjust	Final	Original	Adjust	Final		
A- Bilateral company disclosures	569,037,539	-	569,037,539	1,030,995,974	(552,282,723)	478,713,251	90,324,288	
1- Department of Mines (DoM)	98,749,166	-	98,749,166	92,770,244	6,489,563	99,259,807	(510,641)	
1.1 Royalties paid	97,625,166	-	97,625,166	92,280,244	5,844,563	98,124,807	(499,641)	Tax not reported by the extractive company
1.2 Annual Charges / Ground rent	924,000	-	924,000	279,000	645,000	924,000	-	
1.3 "Mandatory" Training fees	-	-	-	-	-	-	-	
1.4 Other payments to Mining authority	200,000	-	200,000	211,000	-	211,000	(11,000)	Tax not reported by the extractive company
2- Malawi Revenue Authority (MRA)	470,288,373	-	470,288,373	938,225,730	(558,772,286)	379,453,444	90,834,929	
2.1 Income tax paid	226,744,411	-	226,744,411	292,500,000	(100,000,000)	192,500,000	34,244,411	Tax not reported by the Government Entity
2.2 Non-resident tax	-	-	-	-	-	-	-	
2.3 Pay As You Earn "PAYE"	51,941,313	-	51,941,313	328,850,625	(273,909,317)	54,941,308	(2,999,995)	Tax not reported by the extractive company
2.4 Withholding tax on payments	41,350,965	-	41,350,965	216,113,881	(177,762,916)	38,350,965	3,000,000	Tax not reported by the Government Entity
2.5 Fringe Benefits Tax	14,417,573	-	14,417,573	14,152,485	-	14,152,485	265,088	Tax not reported by the Government Entity
2.6 Value Add Tax (VAT)	74,666,953	-	74,666,953	74,666,953	-	74,666,953	-	
2.7 Customs duty / Excise Tax	59,415,039	-	59,415,039	11,941,786	(7,100,053)	4,841,733	54,573,306	Tax not reported by the Government Entity
2.8 Other payments to MRA	1,752,119	-	1,752,119	-	-	-	1,752,119	Tax not reported by the Government Entity
3- Department of Forestry (DoF)	-	-	-	-	-	-	-	
3.1 Sale of Firewood	-	-	-	-	-	-	-	
3.2 Forest Seed Sales	-	-	-	-	-	-	-	
3.3 Phytosanitary Certificates	-	-	-	-	-	-	-	
3.4 Log Sales	-	-	-	-	-	-	-	
3.5 Licence Fees	-	-	-	-	-	-	-	
3.6 Export Permit	-	-	-	-	-	-	-	
3.7 Concessions(logs and firewood)	-	-	-	-	-	-	-	
3.8 Royalties on Forestry Produce	-	-	-	-	-	-	-	
Total payments	569,037,539	-	569,037,539	1,030,995,974	(552,282,723)	478,713,251	90,324,288	
B- Unilateral company disclosures	3,345,130	-	3,345,130					
4- Social Payments	3,345,130	-	3,345,130					
4.1 Voluntary Social Contribution	3,345,130	-	3,345,130					
4.2 Mandatory Social Contribution	-	-	-					
5- Infrastructure provisions and barter arrangements	-	-	-					
5.1 Total budget of the Engagement/Project	-	-	-					
5.2 Value of engagements/project incurred from 01/07/2016 to 30/06/2017	-	-	-					
5.3 Cumulated value of engagements/project incurred on 30/06/2017	-	-	-					

Company name: Cilcon Ltd

Reporting period: 2016/17 FY

N° Description of Payment	Per Company			Per Government			Final difference	Comment
	Original	Adjust	Final	Original	Adjust	Final		
A- Bilateral company disclosures	10,365,199	-	10,365,199	133,202,213	(120,823,924)	12,378,289	(2,013,090)	
1- Department of Mines (DoM)	4,328,170	-	4,328,170	6,019,135	-	6,019,135	(1,690,965)	
1.1 Royalties paid	4,276,170	-	4,276,170	5,848,823	-	5,848,823	(1,572,653)	Tax not reported by the extractive company
1.2 Annual Charges / Ground rent	50,000	-	50,000	-	-	-	50,000	Tax not reported by the Government Entity
1.3 "Mandatory" Training fees	-	-	-	-	-	-	-	
1.4 Other payments to Mining authority	2,000	-	2,000	170,312	-	170,312	(168,312)	Tax not reported by the extractive company
2- Malawi Revenue Authority (MRA)	6,037,029	-	6,037,029	127,183,078	(120,823,924)	6,359,154	(322,125)	
2.1 Income tax paid	-	-	-	-	-	-	-	
2.2 Non-resident tax	-	-	-	-	-	-	-	
2.3 Pay As You Earn "PAYE"	2,865,395	-	2,865,395	81,850,257	(77,757,744)	4,092,513	(1,227,118)	Tax not reported by the extractive company
2.4 Withholding tax on payments	-	-	-	7,773,805	(7,385,115)	388,690	(388,690)	Tax not reported by the extractive company
2.5 Fringe Benefits Tax	-	-	-	2,851,483	(2,708,909)	142,574	(142,574)	Tax not reported by the extractive company
2.6 Value Add Tax (VAT)	3,171,634	-	3,171,634	-	-	-	3,171,634	Tax not reported by the Government Entity
2.7 Customs duty / Excise Tax	-	-	-	34,707,533	(32,972,156)	1,735,377	(1,735,377)	Tax not reported by the extractive company
2.8 Other payments to MRA	-	-	-	-	-	-	-	
3- Department of Forestry (DoF)	-	-	-	-	-	-	-	
3.1 Sale of Firewood	-	-	-	-	-	-	-	
3.2 Forest Seed Sales	-	-	-	-	-	-	-	
3.3 Phytosanitary Certificates	-	-	-	-	-	-	-	
3.4 Log Sales	-	-	-	-	-	-	-	
3.5 Licence Fees	-	-	-	-	-	-	-	
3.6 Export Permit	-	-	-	-	-	-	-	
3.7 Concessions(logs and firewood)	-	-	-	-	-	-	-	
3.8 Royalties on Forestry Produce	-	-	-	-	-	-	-	
Total payments	10,365,199	-	10,365,199	133,202,213	(120,823,924)	12,378,289	(2,013,090)	
B- Unilateral company disclosures	-	-	-	-	-	-	-	
4- Social Payments	-	-	-	-	-	-	-	
4.1 Voluntary Social Contribution	-	-	-	-	-	-	-	
4.2 Mandatory Social Contribution	-	-	-	-	-	-	-	
5- Infrastructure provisions and barter arrangements	-	-	-	-	-	-	-	
5.1 Total budget of the Engagement /Project	-	-	-	-	-	-	-	
5.2 Value of engagements /project incurred from 01/07/2016 to 30/06/2017	-	-	-	-	-	-	-	
5.3 Cumulated value of engagements /project incurred on 30/06/2017	-	-	-	-	-	-	-	

Company name: Mchenga Coal Mines Ltd

Reporting period: 2016/17 FY

N° Description of Payment	Per Company			Per Government			Final difference Comment
	Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures	154,377,849	-	154,377,849	157,351,075	1,093,500	158,444,575	(4,066,726)
1- Department of Mines (DoM)	9,759,100	-	9,759,100	8,718,100	1,093,500	9,811,600	(52,500)
1.1 Royalties paid	9,741,600	-	9,741,600	8,668,100	1,093,500	9,761,600	(20,000) Tax not reported by the extractive company
1.2 Annual Charges / Ground rent	-	-	-	-	-	-	-
1.3 "Mandatory" Training fees	-	-	-	-	-	-	-
1.4 Other payments to Mining authority	17,500	-	17,500	50,000	-	50,000	(32,500) Tax not reported by the extractive company
2- Malawi Revenue Authority (MRA)	144,618,749	-	144,618,749	148,632,975	-	148,632,975	(4,014,226)
2.1 Income tax paid	-	-	-	-	-	-	-
2.2 Non-resident tax	-	-	-	-	-	-	-
2.3 Pay As You Earn "PAYE"	15,438,864	-	15,438,864	15,438,864	-	15,438,864	-
2.4 Withholding tax on payments	2,555,166	-	2,555,166	2,554,761	-	2,554,761	405 Not material difference
2.5 Fringe Benefits Tax	-	-	-	-	-	-	-
2.6 Value Add Tax (VAT)	126,624,719	-	126,624,719	130,577,609	-	130,577,609	(3,952,890) Tax not reported by the extractive company
2.7 Customs duty / Excise Tax	-	-	-	61,741	-	61,741	(61,741) Tax not reported by the extractive company
2.8 Other payments to MRA	-	-	-	-	-	-	-
3- Department of Forestry (DoF)	-	-	-	-	-	-	-
3.1 Sale of Firewood	-	-	-	-	-	-	-
3.2 Forest Seed Sales	-	-	-	-	-	-	-
3.3 Phytosanitary Certificates	-	-	-	-	-	-	-
3.4 Log Sales	-	-	-	-	-	-	-
3.5 Licence Fees	-	-	-	-	-	-	-
3.6 Export Permit	-	-	-	-	-	-	-
3.7 Concessions(logs and firewood)	-	-	-	-	-	-	-
3.8 Royalties on Forestry Produce	-	-	-	-	-	-	-
Total payments	154,377,849	-	154,377,849	157,351,075	1,093,500	158,444,575	(4,066,726)
B- Unilateral company disclosures	-	-	-	-	-	-	-
4- Social Payments	-	-	-	-	-	-	-
4.1 Voluntary Social Contribution	-	-	-	-	-	-	-
4.2 Mandatory Social Contribution	-	-	-	-	-	-	-
5- Infrastructure provisions and barter arrangements	-	-	-	-	-	-	-
5.1 Total budget of the Engagement/Project	-	-	-	-	-	-	-
5.2 Value of engagements/project incurred from 01/07/2016 to 30/06/2017	-	-	-	-	-	-	-
5.3 Cumulated value of engagements/project incurred on 30/06/2017	-	-	-	-	-	-	-

Company name: Optichem 2000 (Malawi) Ltd

Reporting period: 2016/17 FY

N° Description of Payment	Per Company			Per Government			Final difference	Comment
	Original	Adjust	Final	Original	Adjust	Final		
A- Bilateral company disclosures	409,316,370	(400,413,564)	8,902,806	231,772,502	(226,085,171)	5,687,331	3,215,475	
1- Department of Mines (DoM)	1,119,815	-	1,119,815	1,073,347	-	1,073,347	46,468	
1.1 Royalties paid	1,119,815	-	1,119,815	954,431	-	954,431	165,384	Tax not reported by the Government Entity
1.2 Annual Charges / Ground rent	-	-	-	118,916	-	118,916	(118,916)	Tax not reported by the extractive company
1.3 "Mandatory" Training fees	-	-	-	-	-	-	-	
1.4 Other payments to Mining authority	-	-	-	-	-	-	-	
2- Malawi Revenue Authority (MRA)	408,196,555	(400,413,564)	7,782,991	230,699,155	(226,085,171)	4,613,984	3,169,007	
2.1 Income tax paid	-	-	-	-	-	-	-	
2.2 Non-resident tax	-	-	-	-	-	-	-	
2.3 Pay As You Earn "PAYE"	122,507,392	(120,438,184)	2,069,208	100,710,029	(98,513,300)	2,196,729	(127,521)	Tax not reported by the extractive company
2.4 Withholding tax on payments	33,433,721	(32,765,047)	668,674	37,622,457	(37,052,536)	569,921	98,753	Tax not reported by the Government Entity
2.5 Fringe Benefits Tax	6,551,684	(6,420,650)	131,034	66,533,230	(65,202,565)	1,330,665	(1,199,631)	Tax not reported by the extractive company
2.6 Value Add Tax (VAT)	-	-	-	-	-	-	-	
2.7 Customs duty / Excise Tax	245,703,758	(240,789,683)	4,914,075	25,833,439	(25,316,770)	516,669	4,397,406	Tax not reported by the Government Entity
2.8 Other payments to MRA	-	-	-	-	-	-	-	
3- Department of Forestry (DoF)	-	-	-	-	-	-	-	
3.1 Sale of Firewood	-	-	-	-	-	-	-	
3.2 Forest Seed Sales	-	-	-	-	-	-	-	
3.3 Phytosanitary Certificates	-	-	-	-	-	-	-	
3.4 Log Sales	-	-	-	-	-	-	-	
3.5 Licence Fees	-	-	-	-	-	-	-	
3.6 Export Permit	-	-	-	-	-	-	-	
3.7 Concessions(logs and firewood)	-	-	-	-	-	-	-	
3.8 Royalties on Forestry Produce	-	-	-	-	-	-	-	
Total payments	409,316,370	(400,413,564)	8,902,806	231,772,502	(226,085,171)	5,687,331	3,215,475	
B- Unilateral company disclosures	-	-	-					
4- Social Payments	-	-	-					
4.1 Voluntary Social Contribution	-	-	-					
4.2 Mandatory Social Contribution	-	-	-					
5- Infrastructure provisions and barter arrangements	-	-	-					
5.1 Total budget of the Engagement /Project	-	-	-					
5.2 Value of engagements/project incurred from 01/07/2016 to 30/06/2017	-	-	-					
5.3 Cumulated value of engagements/project incurred on 30/06/2017	-	-	-					

Company name: Zalewa Agriculture Lime Co

Reporting period: 2016/17 FY

N° Description of Payment	Per Company			Per Government			Final difference Comment
	Original	Adjust	Final	Original	Adjust	Final	
A- Bilateral company disclosures	137,272,099	(4,998,765)	132,273,334	140,107,482	-	140,107,482	(7,834,148)
1- Department of Mines (DoM)	1,524,483	(14,048)	1,510,435	1,516,593	-	1,516,593	(6,158)
1.1 Royalties paid	1,431,833	(11,048)	1,420,785	1,416,943	-	1,416,943	3,842 Tax not reported by the Government Entity
1.2 Annual Charges / Ground rent	86,650	-	86,650	86,650	-	86,650	-
1.3 "Mandatory" Training fees	-	-	-	-	-	-	-
1.4 Other payments to Mining authority	6,000	(3,000)	3,000	13,000	-	13,000	(10,000) Tax not reported by the extractive company
2- Malawi Revenue Authority (MRA)	135,747,616	(4,984,717)	130,762,899	138,590,889	-	138,590,889	(7,827,990)
2.1 Income tax paid	66,987,556	-	66,987,556	68,570,119	-	68,570,119	(1,582,563) Tax not reported by the extractive company
2.2 Non-resident tax	-	-	-	-	-	-	-
2.3 Pay As You Earn "PAYE"	6,666,291	-	6,666,291	6,666,291	-	6,666,291	-
2.4 Withholding tax on payments	5,430,326	-	5,430,326	5,460,659	-	5,460,659	(30,333) Tax not reported by the extractive company
2.5 Fringe Benefits Tax	2,920,376	-	2,920,376	2,920,376	-	2,920,376	-
2.6 Value Add Tax (VAT)	52,863,547	(4,532,997)	48,330,550	54,973,444	-	54,973,444	(6,642,894) Tax not reported by the extractive company
2.7 Customs duty / Excise Tax	-	-	-	-	-	-	-
2.8 Other payments to MRA	879,520	(451,720)	427,800	-	-	-	427,800 Tax not reported by the Government Entity
3- Department of Forestry (DoF)	-	-	-	-	-	-	-
3.1 Sale of Firewood	-	-	-	-	-	-	-
3.2 Forest Seed Sales	-	-	-	-	-	-	-
3.3 Phytosanitary Certificates	-	-	-	-	-	-	-
3.4 Log Sales	-	-	-	-	-	-	-
3.5 Licence Fees	-	-	-	-	-	-	-
3.6 Export Permit	-	-	-	-	-	-	-
3.7 Concessions(logs and firewood)	-	-	-	-	-	-	-
3.8 Royalties on Forestry Produce	-	-	-	-	-	-	-
Total payments	137,272,099	(4,998,765)	132,273,334	140,107,482	-	140,107,482	(7,834,148)
B- Unilateral company disclosures	1,154,465	-	1,154,465				
4- Social Payments	1,154,465	-	1,154,465				
4.1 Voluntary Social Contribution	1,154,465	-	1,154,465				
4.2 Mandatory Social Contribution	-	-	-				
5- Infrastructure provisions and barter arrangements	-	-	-				
5.1 Total budget of the Engagement/Project	-	-	-				
5.2 Value of engagements/project incurred from 01/07/2016 to 30/06/2017	-	-	-				
5.3 Cumulated value of engagements/project incurred on 30/06/2017	-	-	-				

Company name: Sovereign Services Ltd (A subsidiary of Mc Court Mining Pty Ltd) Reporting period: 2016/17 FY

N° Description of Payment	Per Company			Per Government			Final difference	Comment
	Original	Adjust	Final	Original	Adjust	Final		
A- Bilateral company disclosures	121,189,020	(39,971,791)	81,217,229	114,071,284	(36,087,296)	77,983,988	3,233,241	
1- Department of Mines (DoM)	88,283,289	(39,971,791)	48,311,498	85,287,500	(36,087,296)	49,200,204	(888,706)	
1.1 Royalties paid		-	-	137,500	-	137,500	(137,500)	Tax not reported by the extractive company
1.2 Annual Charges / Ground rent	85,000,000	(37,900,000)	47,100,000	85,000,000	(37,900,000)	47,100,000	-	
1.3 "Mandatory" Training fees		-	-		-	-	-	
1.4 Other payments to Mining authority	3,283,289	(2,071,791)	1,211,498	150,000	1,812,704	1,962,704	(751,206)	Tax not reported by the extractive company
2- Malawi Revenue Authority (MRA)	32,905,731	-	32,905,731	28,783,784	-	28,783,784	4,121,947	
2.1 Income tax paid		-	-		-	-	-	
2.2 Non-resident tax		-	-		-	-	-	
2.3 Pay As You Earn "PAYE"	23,714,933	-	23,714,933	23,714,933	-	23,714,933	-	
2.4 Withholding tax on payments	4,679,341	-	4,679,341	4,679,310	-	4,679,310	31	Not material difference
2.5 Fringe Benefits Tax	254,136	-	254,136	254,136	-	254,136	-	
2.6 Value Add Tax (VAT)		-	-		-	-	-	
2.7 Customs duty / Excise Tax	4,257,321	-	4,257,321	135,405	-	135,405	4,121,916	Tax not reported by the Government Entity
2.8 Other payments to MRA		-	-		-	-	-	
3- Department of Forestry (DoF)	-	-	-	-	-	-	-	
3.1 Sale of Firewood		-	-		-	-	-	
3.2 Forest Seed Sales		-	-		-	-	-	
3.3 Phytosanitary Certificates		-	-		-	-	-	
3.4 Log Sales		-	-		-	-	-	
3.5 Licence Fees		-	-		-	-	-	
3.6 Export Permit		-	-		-	-	-	
3.7 Concessions(logs and firewood)		-	-		-	-	-	
3.8 Royalties on Forestry Produce		-	-		-	-	-	
Total payments	121,189,020	(39,971,791)	81,217,229	114,071,284	(36,087,296)	77,983,988	3,233,241	
B- Unilateral company disclosures	3,021,600	-	3,021,600					
4- Social Payments	3,021,600	-	3,021,600					
4.1 Voluntary Social Contribution	3,021,600	-	3,021,600					
4.2 Mandatory Social Contribution		-	-					
5- Infrastructure provisions and barter arrangements	-	-	-					
5.1 Total budget of the Engagement /Project		-	-					
5.2 Value of engagements/project incurred from 01/07/2016 to 30/06/2017		-	-					
5.3 Cumulated value of engagements/project incurred on 30/06/2017		-	-					

Company name: Nyala Mines Ltd

Reporting period: 2016/17 FY

N° Description of Payment	Per Company			Per Government			Final difference	Comment
	Original	Adjust	Final	Original	Adjust	Final		
A- Bilateral company disclosures	6,432,953	(1,102,500)	5,330,453	6,583,718	-	6,583,718	(1,253,265)	
1- Department of Mines (DoM)	1,102,500	(1,102,500)	-	-	-	-	-	
1.1 Royalties paid	352,500	(352,500)	-	-	-	-	-	
1.2 Annual Charges / Ground rent	750,000	(750,000)	-	-	-	-	-	
1.3 "Mandatory" Training fees	-	-	-	-	-	-	-	
1.4 Other payments to Mining authority	-	-	-	-	-	-	-	
2- Malawi Revenue Authority (MRA)	5,330,453	-	5,330,453	6,583,718	-	6,583,718	(1,253,265)	
2.1 Income tax paid	-	-	-	600,000	(600,000)	-	-	
2.2 Non-resident tax	-	-	-	-	-	-	-	
2.3 Pay As You Earn "PAYE"	4,730,453	-	4,730,453	5,576,383	-	5,576,383	(845,930)	Tax not reported by the extractive company
2.4 Withholding tax on payments	-	-	-	-	-	-	-	
2.5 Fringe Benefits Tax	-	-	-	-	-	-	-	
2.6 Value Add Tax (VAT)	-	-	-	-	-	-	-	
2.7 Customs duty / Excise Tax	-	-	-	407,335	-	407,335	(407,335)	Tax not reported by the extractive company
2.8 Other payments to MRA	600,000	-	600,000	-	600,000	600,000	-	
3- Department of Forestry (DoF)	-	-	-	-	-	-	-	
3.1 Sale of Firewood	-	-	-	-	-	-	-	
3.2 Forest Seed Sales	-	-	-	-	-	-	-	
3.3 Phytosanitary Certificates	-	-	-	-	-	-	-	
3.4 Log Sales	-	-	-	-	-	-	-	
3.5 Licence Fees	-	-	-	-	-	-	-	
3.6 Export Permit	-	-	-	-	-	-	-	
3.7 Concessions(logs and firewood)	-	-	-	-	-	-	-	
3.8 Royalties on Forestry Produce	-	-	-	-	-	-	-	
Total payments	6,432,953	(1,102,500)	5,330,453	6,583,718	-	6,583,718	(1,253,265)	
B- Unilateral company disclosures	7,578,538	-	7,578,538					
4- Social Payments	7,578,538	-	7,578,538					
4.1 Voluntary Social Contribution	2,720,786	-	2,720,786					
4.2 Mandatory Social Contribution	4,857,752	-	4,857,752					
5- Infrastructure provisions and barter arrangements	-	-	-					
5.1 Total budget of the Engagement /Project	-	-	-					
5.2 Value of engagements/project incurred from 01/07/2016 to 30/06/2017	-	-	-					
5.3 Cumulated value of engagements/project incurred on 30/06/2017	-	-	-					

Company name: Strabag International Ltd

Reporting period: 2016/17 FY

N° Description of Payment	Per Company			Per Government			Final difference	Comment
	Original	Adjust	Final	Original	Adjust	Final		
A- Bilateral company disclosures	-	-	-	584,690,263	(584,690,263)	-	-	
1- Department of Mines (DoM)	-	-	-	7,000	(7,000)	-	-	
1.1 Royalties paid	-	-	-	-	-	-	-	
1.2 Annual Charges / Ground rent	-	-	-	-	-	-	-	
1.3 "Mandatory" Training fees	-	-	-	-	-	-	-	
1.4 Other payments to Mining authority	-	-	-	7,000	(7,000)	-	-	
2- Malawi Revenue Authority (MRA)	-	-	-	584,683,263	(584,683,263)	-	-	
2.1 Income tax paid	-	-	-	-	-	-	-	
2.2 Non-resident tax	-	-	-	94,131,095	(94,131,095)	-	-	
2.3 Pay As You Earn "PAYE"	-	-	-	464,319,422	(464,319,422)	-	-	
2.4 Withholding tax on payments	-	-	-	20,657,550	(20,657,550)	-	-	
2.5 Fringe Benefits Tax	-	-	-	2,990,843	(2,990,843)	-	-	
2.6 Value Add Tax (VAT)	-	-	-	44,000	(44,000)	-	-	
2.7 Customs duty / Excise Tax	-	-	-	2,540,353	(2,540,353)	-	-	
2.8 Other payments to MRA	-	-	-	-	-	-	-	
3- Department of Forestry (DoF)	-	-	-	-	-	-	-	
3.1 Sale of Firewood	-	-	-	-	-	-	-	
3.2 Forest Seed Sales	-	-	-	-	-	-	-	
3.3 Phytosanitary Certificates	-	-	-	-	-	-	-	
3.4 Log Sales	-	-	-	-	-	-	-	
3.5 Licence Fees	-	-	-	-	-	-	-	
3.6 Export Permit	-	-	-	-	-	-	-	
3.7 Concessions(logs and firewood)	-	-	-	-	-	-	-	
3.8 Royalties on Forestry Produce	-	-	-	-	-	-	-	
Total payments	-	-	-	584,690,263	(584,690,263)	-	-	
B- Unilateral company disclosures	-	-	-					
4- Social Payments	-	-	-					
4.1 Voluntary Social Contribution	-	-	-					
4.2 Mandatory Social Contribution	-	-	-					
5- Infrastructure provisions and barter arrangements	-	-	-					
5.1 Total budget of the Engagement/Project	-	-	-					
5.2 Value of engagements/project incurred from 01/07/2016 to 30/06/2017	-	-	-					
5.3 Cumulated value of engagements/project incurred on 30/06/2017	-	-	-					

Company name: Raiply Malawi Ltd

Reporting period: 2016/17 FY

N° Description of Payment	Per Company			Per Government			Final difference	Comment
	Original	Adjust	Final	Original	Adjust	Final		
A- Bilateral company disclosures	2,562,343,836	-	2,562,343,836	3,867,606,392	-	3,867,606,392	(1,305,262,556)	
1- Department of Mines (DoM)	-	-	-	-	-	-	-	
1.1 Royalties paid	-	-	-	-	-	-	-	
1.2 Annual Charges / Ground rent	-	-	-	-	-	-	-	
1.3 "Mandatory" Training fees	-	-	-	-	-	-	-	
1.4 Other payments to Mining authority	-	-	-	-	-	-	-	
2- Malawi Revenue Authority (MRA)	1,984,197,970	-	1,984,197,970	3,287,758,556	-	3,287,758,556	(1,303,560,586)	
2.1 Income tax paid	375,000,000	-	375,000,000	375,000,000	-	375,000,000	-	
2.2 Non-resident tax	74,099,595	-	74,099,595	74,099,595	-	74,099,595	-	
2.3 Pay As You Earn "PAYE"	448,089,501	-	448,089,501	407,887,118	-	407,887,118	40,202,383	Tax not reported by the Government Entity
2.4 Withholding tax on payments	62,986,263	-	62,986,263	57,925,736	-	57,925,736	5,060,527	Tax not reported by the Government Entity
2.5 Fringe Benefits Tax	38,507,954	-	38,507,954	28,964,095	-	28,964,095	9,543,859	Tax not reported by the Government Entity
2.6 Value Add Tax (VAT)	526,157,280	-	526,157,280	526,157,280	-	526,157,280	-	
2.7 Customs duty / Excise Tax	459,357,377	-	459,357,377	1,817,724,732	-	1,817,724,732	(1,358,367,355)	Tax not reported by the extractive company
2.8 Other payments to MRA	-	-	-	-	-	-	-	
3- Department of Forestry (DoF)	578,145,866	-	578,145,866	579,847,836	-	579,847,836	(1,701,970)	
3.1 Sale of Firewood	-	-	-	-	-	-	-	
3.2 Forest Seed Sales	-	-	-	-	-	-	-	
3.3 Phytosanitary Certificates	-	-	-	-	-	-	-	
3.4 Log Sales	578,145,866	(578,145,866)	-	578,145,836	(578,145,836)	-	-	
3.5 Licence Fees	-	-	-	312,000	-	312,000	(312,000)	Tax not reported by the extractive company
3.6 Export Permit	-	-	-	1,390,000	-	1,390,000	(1,390,000)	Tax not reported by the extractive company
3.7 Concessions(logs and firewood)	-	-	-	-	-	-	-	
3.8 Royalties on Forestry Produce	-	578,145,866	578,145,866	-	578,145,836	578,145,836	30	Not material difference
Total payments	2,562,343,836	-	2,562,343,836	3,867,606,392	-	3,867,606,392	(1,305,262,556)	
B- Unilateral company disclosures	13,862,067	-	13,862,067					
4- Social Payments	13,862,067	-	13,862,067					
4.1 Voluntary Social Contribution	13,862,067	-	13,862,067					
4.2 Mandatory Social Contribution	-	-	-					
5- Infrastructure provisions and barter arrangements	-	-	-					
5.1 Total budget of the Engagement /Project	-	-	-					
5.2 Value of engagements /project incurred from 01/07/2016 to 30/06/2017	-	-	-					
5.3 Cumulated value of engagements/project incurred on 30/06/2017	-	-	-					

Company name: Vizara Plantation

Reporting period: 2016/17 FY

N° Description of Payment	Per Company			Per Government			Final difference	Comment
	Original	Adjust	Final	Original	Adjust	Final		
A- Bilateral company disclosures	-	-	-	473,214,047	-	473,214,047	(473,214,047)	
1- Department of Mines (DoM)	-	-	-	-	-	-	-	
1.1 Royalties paid	-	-	-	-	-	-	-	
1.2 Annual Charges / Ground rent	-	-	-	-	-	-	-	
1.3 "Mandatory" Training fees	-	-	-	-	-	-	-	
1.4 Other payments to Mining authority	-	-	-	-	-	-	-	
2- Malawi Revenue Authority (MRA)	-	-	-	472,859,047	-	472,859,047	(472,859,047)	
2.1 Income tax paid	-	-	-	199,020,272	-	199,020,272	(199,020,272)	Reporting template not submitted by the extractive company
2.2 Non-resident tax	-	-	-	62,712,387	-	62,712,387	(62,712,387)	Reporting template not submitted by the extractive company
2.3 Pay As You Earn "PAYE"	-	-	-	112,785,516	-	112,785,516	(112,785,516)	Reporting template not submitted by the extractive company
2.4 Withholding tax on payments	-	-	-	24,514,669	-	24,514,669	(24,514,669)	Reporting template not submitted by the extractive company
2.5 Fringe Benefits Tax	-	-	-	10,878,088	-	10,878,088	(10,878,088)	Reporting template not submitted by the extractive company
2.6 Value Add Tax (VAT)	-	-	-	10,408,967	-	10,408,967	(10,408,967)	Reporting template not submitted by the extractive company
2.7 Customs duty / Excise Tax	-	-	-	314,908	-	314,908	(314,908)	Reporting template not submitted by the extractive company
2.8 Other payments to MRA	-	-	-	52,224,240	-	52,224,240	(52,224,240)	Reporting template not submitted by the extractive company
3- Department of Forestry (DoF)	-	-	-	355,000	-	355,000	(355,000)	
3.1 Sale of Firewood	-	-	-	-	-	-	-	
3.2 Forest Seed Sales	-	-	-	-	-	-	-	
3.3 Phytosanitary Certificates	-	-	-	-	-	-	-	
3.4 Log Sales	-	-	-	-	-	-	-	
3.5 Licence Fees	-	-	-	-	-	-	-	
3.6 Export Permit	-	-	-	355,000	-	355,000	(355,000)	Reporting template not submitted by the extractive company
3.7 Concessions(logs and firewood)	-	-	-	-	-	-	-	
3.8 Royalties on Forestry Produce	-	-	-	-	-	-	-	
Total payments	-	-	-	473,214,047	-	473,214,047	(473,214,047)	
B- Unilateral company disclosures	-	-	-					
4- Social Payments	-	-	-					
4.1 Voluntary Social Contribution	-	-	-					
4.2 Mandatory Social Contribution	-	-	-					
5- Infrastructure provisions and barter arrangements	-	-	-					
5.1 Total budget of the Engagement / Project	-	-	-					
5.2 Value of engagements / project incurred from 01/07/2016 to 30/06/2017	-	-	-					
5.3 Cumulated value of engagements / project incurred on 30/06/2017	-	-	-					

Company name: Total Land Care

Reporting period: 2016/17 FY

N° Description of Payment	Per Company			Per Government			Final difference	Comment
	Original	Adjust	Final	Original	Adjust	Final		
A- Bilateral company disclosures	858,470,054	531,641,972	1,390,112,026	645,698,174	-	645,698,174	744,413,852	
1- Department of Mines (DoM)	-	-	-	-	-	-	-	
1.1 Royalties paid	-	-	-	-	-	-	-	
1.2 Annual Charges / Ground rent	-	-	-	-	-	-	-	
1.3 "Mandatory" Training fees	-	-	-	-	-	-	-	
1.4 Other payments to Mining authority	-	-	-	-	-	-	-	
2- Malawi Revenue Authority (MRA)	66,433,644	531,641,972	598,075,616	585,290,174	-	585,290,174	12,785,442	
2.1 Income tax paid	10,672,109	-	10,672,109	-	-	-	10,672,109	Tax not reported by the Government Entity
2.2 Non-resident tax	-	-	-	-	-	-	-	
2.3 Pay As You Earn "PAYE"	54,809,753	521,924,366	576,734,119	477,138,113	-	477,138,113	99,596,006	Tax not reported by the Government Entity
2.4 Withholding tax on payments	-	9,717,606	9,717,606	70,964,392	-	70,964,392	(61,246,786)	Tax not reported by the extractive company
2.5 Fringe Benefits Tax	951,782	-	951,782	667,335	-	667,335	284,447	Tax not reported by the Government Entity
2.6 Value Add Tax (VAT)	-	-	-	-	-	-	-	
2.7 Customs duty / Excise Tax	-	-	-	36,520,334	-	36,520,334	(36,520,334)	Tax not reported by the extractive company
2.8 Other payments to MRA	-	-	-	-	-	-	-	
3- Department of Forestry (DoF)	792,036,410	-	792,036,410	60,408,000	-	60,408,000	731,628,410	
3.1 Sale of Firewood	763,988,415	-	763,988,415	-	-	-	763,988,415	Tax not reported by the Government Entity
3.2 Forest Seed Sales	-	-	-	-	-	-	-	
3.3 Phytosanitary Certificates	-	-	-	-	-	-	-	
3.4 Log Sales	-	-	-	60,397,000	-	60,397,000	(60,397,000)	Tax not reported by the extractive company
3.5 Licence Fees	-	-	-	-	-	-	-	
3.6 Export Permit	-	-	-	11,000	-	11,000	(11,000)	Tax not reported by the extractive company
3.7 Concessions(logs and firewood)	28,047,995	-	28,047,995	-	-	-	28,047,995	Tax not reported by the Government Entity
3.8 Royalties on Forestry Produce	-	-	-	-	-	-	-	
Total payments	858,470,054	531,641,972	1,390,112,026	645,698,174	-	645,698,174	744,413,852	
B- Unilateral company disclosures	6,951,878	-	6,951,878					
4- Social Payments	6,951,878	-	6,951,878					
4.1 Voluntary Social Contribution	6,951,878	-	6,951,878					
4.2 Mandatory Social Contribution	-	-	-					
5- Infrastructure provisions and barter arrangements	-	-	-					
5.1 Total budget of the Engagement/Project	-	-	-					
5.2 Value of engagements/project incurred from 01/07/2016 to 30/06/2017	-	-	-					
5.3 Cumulated value of engagements/project incurred on 30/06/2017	-	-	-					

Annex 9: Production data declared

Companies	Solid Minerals Types	Companies Declaration		Department of Mines' Declaration		Difference in Quantity (Tons)	Difference in Value (MWK)
		Quantity (Tons)	Value of the production in MWK	Quantity (Tons)	Value of the production in MWK		
Mota Engil Ltd	Rock Aggregate	260,354	690,192,709	82,671	306,216,821	177,682	383,975,888
Paladin (Africa) Ltd	0	0	0			-	-
Shayona Cement Co	Limestone	151,241	756,205	115,421	577,105	35,820	179,100
	Iron Ore	2,164	5,625,984	13,271	5,099,563	(11,107)	526,421
Lafarge Cement Co Ltd	Pozzolana	0	0			-	-
Cement Products (MW) Ltd	Limestone	0	0			-	-
Terrastone Ltd	Rock Aggregate	243,662	2,262,940,053	195,441	1,653,084,646	48,221	609,855,407
Cilcon Ltd	Rock Aggregate	16,832	85,523,708	13,423	85,523,707	3,410	1
Mchenga Coal Mines Ltd	Coal	22,272	1,017,770,679	21,300	1,859,385,129	972	(841,614,449)
Optichem 2000 (Malawi) Ltd	Phosphate Rocks	1,268	22,396,299			1,268	22,396,299
Zalewa Agriculture Lime Co	Limestone	15,374	605,012,424	15,446	602,325,190	(72)	2,687,234
Sovereign Services Ltd (A subsidiary of Mc Court Mining Pty Ltd)	Graphite, Base Metas and Sulphide Minerals	N/A	N/A	N/A	N/A	-	-
Nyala Mines Ltd	Corundum	400	N/A	-	-	400	
Strabag International Ltd	Rock Aggregate	NS	NS	-	-	-	

Companies	Solid Minerals Types	Companies Declaration		Department of Mines' Declaration		Difference in Quantity (Tons)	Difference in Value (MWK)
		Quantity (Tons)	Value of the production in MWK	Quantity (Tons)	Value of the production in MWK		
Raiply Malawi Ltd	Logs of Timber	107,139	761,662,922			107,139	761,662,922
Vizara Plantation	NS	NS	NS				
Total Land Care	NC	NC	NC				
Total		820,706	5,451,880,984	456,973	4,512,212,161		939,668,823

Source: Reporting Templates of Companies and DoM Reporting templates

N/A: Not Applicable

NC: Not communicated

NS: Not Submitted

Annex 10: Summary of unreconciled differences by company and payment stream

Unreconciled differences by company:

Amounts in MWK

No.	Company	Unreconciled difference	Reasons for differences				
			Reporting template not submitted by the extractive company	Missing extractive company detail per receipt number	Tax not reported by the extractive company	Tax not reported by the Government Entity	Not material difference
1	Hamra Oil Holdings Ltd	(147,000,000)	-	-	(147,000,000)	-	-
2	RAKGAS MB45 Ltd	(14,000,000)	-	-	(14,000,000)	-	-
3	Mota Engil Ltd	(97,190,920)	-	(99,935,296)	(5,708,874)	8,453,250	-
4	Paladin (Africa) Ltd	(3,750)	-	-	(53,750)	50,000	-
5	Shayona Cement Co	(10,887,282)	-	-	(17,833,295)	6,946,012	1
6	Lafarge Cement Co Ltd	(1,047,500)	-	-	(1,047,500)	-	-
7	Cement Products (MW) Ltd	960,549,505	-	958,574,505	-	1,975,000	-
8	Terrastone Ltd	90,324,288	-	-	(3,510,636)	93,834,924	-
9	Cilcon Ltd	(2,013,090)	-	-	(5,234,724)	3,221,634	-
10	Mchenga Coal Mines Ltd	(4,066,726)	-	-	(4,067,131)	-	405
11	Optichem 2000 (Malawi) Ltd	3,215,475	-	-	(1,446,068)	4,661,543	-
12	Zalewa Agriculture Lime Co	(7,834,148)	-	-	(8,265,790)	431,642	-
13	Sovereign Services Ltd (A subsidiary of Mc Court Mining Pty Ltd)	3,233,241	-	-	(888,706)	4,121,916	31
14	Nyala Mines Ltd	(1,253,265)	-	-	(1,253,265)	-	-
15	Strabag International Ltd	-	-	-	-	-	-
16	Raiply Malawi Ltd	(1,305,262,556)	-	-	(1,319,866,972)	14,604,386	30
17	Vizara Plantation	(473,214,047)	(473,214,047)	-	-	-	-
18	Total Land Care	744,413,852	-	-	(158,175,120)	902,588,972	-
	Total	(262,036,923)	(473,214,047)	858,639,209	(1,688,351,831)	1,040,889,279	467

BDO LLP

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Unreconciled differences by type of payments:

Amounts in MWK

No.	Revenue Stream	Unreconciled difference	Reasons for differences					
			Reporting template not submitted by the extractive company	Missing extractive company detail per receipt number	Tax not reported by the extractive company	Tax not reported by the Government Entity	Not material difference	
1- Department of Mines (DoM)		(154,867,153)						
1.1	Royalties paid	2,807,506	-	-	(165,564,629)	10,697,476	-	
1.2	Annual Charges / Ground rent	2,003,859	-	-	(3,249,775)	6,057,281	-	
1.3	"Mandatory" Training fees	(14,000,000)	-	-	(189,836)	2,193,695	-	
1.4	Other payments to Mining authority	(145,678,518)	-	-	(14,000,000)	-	-	
2- Malawi Revenue Authority (MRA)		(836,741,210)						
2.1	Income tax paid	(243,061,039)	-	-	(148,125,018)	2,446,500	-	
2.2	Non-resident tax	(67,394,323)	(472,859,047)	858,639,209	(1,460,677,202)	238,155,393	437	
2.3	Pay As You Earn "PAYE"	19,626,756	(199,020,272)	(74,365,016)	(14,592,271)	44,916,520	-	
2.4	Withholding tax on payments	(81,516,933)	(62,712,387)	-	(4,681,936)	-	-	
2.5	Fringe Benefits Tax	(2,279,241)	(112,785,516)	(4,643,340)	35,001,819	102,053,793	-	
2.6	Value Add Tax (VAT)	921,530,695	(24,514,669)	(3,496,171)	(61,665,809)	8,159,280	436	
2.7	Customs duty / Excise Tax	(1,333,602,804)	(10,878,088)	-	(1,494,547)	10,093,394	-	
2.8	Other payments to MRA	(50,044,321)	(10,408,967)	939,363,811	(10,595,784)	3,171,634	1	
3- Department of Forestry (DoF)		729,571,440						
3.1	Sale of Firewood	763,988,415	(314,908)	1,779,925	(1,402,648,674)	67,580,853	-	
3.4	Log Sales	(60,397,000)	(52,224,240)	-	-	2,179,919	-	
3.5	Licence Fees	(312,000)	(355,000)	-	(62,110,000)	792,036,410	30	
3.6	Export Permit	(1,756,000)	-	-	-	763,988,415	-	
3.7	Concessions(logs and firewood)	28,047,995	-	-	(60,397,000)	-	-	
3.8	Royalties on Forestry Produce	30	-	-	(312,000)	-	-	
Total		(262,036,923)	(473,214,047)	858,639,209	(1,688,351,831)	1,040,889,279	467	

Annex 11:Detail of social contribution

Company	Name and function of beneficiary	District/Area of the beneficiary	Type	Description of the contribution	Payment in cash (MWK)	Payments in kind (MWK)	Cost incurred during the year (MWK)	Reference of Law or contract
RAKGAS MB45 Ltd	Malawian Students	Malawi	Voluntary	Upkeep and Tuition of Malawian Students studying in the UAE		87,573,541	87,573,541	
Paladin (Africa) Ltd	Communities in Karonga	Karonga	Mandatory	Various social responsibility payments e.g. Construction of Kayelekera Village Clinic, maintenance of Kayerekera primary school, school teachers salaries & various other social responsibility projects		26,971,150	26,971,150	Development agreement between The Government of Republic of Malawi and Paladin (Africa) Ltd and Paladin Energy Minerals NL on the Kayelekera Uranium Project.
Shayona Cement Co	St. Augustine Clinic'	Kasungu	Voluntary	Being Top Up Allowances for to the Clinic at the factory (Jul-Sep 2016)	1,163,833		1,163,833	
	St. Augustine Clinic'	Kasungu	Voluntary	Being top up allowance to the clinic at the factory(Jan-Mar 2017)	620,710		620,710	
	St. Augustine Clinic'	Kasungu	Voluntary	Being top up allowances to the clinic at the factory(April-Jun2017)	1,722,384		1,722,384	
	St. Augustine Clinic'	Kasungu	Voluntary	DRUGS FOR DONATION - ST. AUGUSTINE CLINIC	1,936,563		1,936,563	
	Construction of SGVH Mwimila house	Kasungu	Voluntary	Construction of SGVH Mwimila house	2,045,929		2,045,929	
	Police Upkeep For the area	Kasungu	Voluntary	Police Upkeep For the area	1,464,000		1,464,000	
	Clinicians house at Kasiya	Kasungu	Voluntary	Clinicians house at Kasiya	350,720		350,720	
	Admarc Warehouse - Jembe	Kasungu	Voluntary	Admarc Warehouse - Jembe	487,720		487,720	
	Renovation of Chigumba School	Kasungu	Voluntary	Renovation of Chigumba School	1,266,593		1,266,593	
	St. Augustine Clinic'	Kasungu	Voluntary	Subsidising Clinic Upkeep	1,989,470		1,989,470	
	Seedlings and overheads	Kasungu	Voluntary	Tree seedlings donations	876,250		876,250	
	CSR expenses	Kasungu	Voluntary	CSR Meetings expense (2 meetings)	165,742		165,742	
Renovation of teachers' houses	Kasungu	Voluntary	Renovation of teachers' houses	89,756		89,756		
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Company	Name and function of beneficiary	District/Area of the beneficiary	Type	Description of the contribution	Payment in cash (MWK)	Payments in kind (MWK)	Cost incurred during the year (MWK)	Reference of Law or contract
	Scholarship For Chigumba	Kasungu	Voluntary	Scholarship For Chigumba	127,250		127,250	
	DONATION AND SUPPLY OF 5,000 TREES SEEDINGS TO SCHOOLS	Kasungu	Voluntary	DONATION AND SUPPLY OF 5,000 TREES SEEDINGS TO SCHOOLS	250,000		250,000	
Terrastone Ltd	Community	Njuli - Chiradzulu	Voluntary	Cleaning the river	120,000		120,000	
	Community	Njuli - Chiradzulu	Voluntary	Repairing borehole	160,000		160,000	
	Community	Kautsi-Nathenje	Voluntary	Repairing borehole	243,250		243,250	
	Primary School	Kachitsa	Voluntary	Football ground development	2,500,000		2,500,000	
	Community	Chakachaza	Voluntary	Repairing borehole	159,040		159,040	
	Community	Chakachaza	Voluntary	Cleaning the river	120,000		120,000	
	Community	Chakachaza	Voluntary	Cleaning the canal	42,840		42,840	
Zalewa Agriculture Lime Co	Kalulu School	Zalewa	Voluntary	Painting of Kalulu School	75,000		75,000	
	Balaka Community	Balaka	Voluntary	Mpalapata School Transporting Riversand	150,000		150,000	
	Zalewa Community	Zalewa	Voluntary	Doors for the Clinic	62,400		62,400	
	Zalewa Community	Zalewa	Voluntary	Maintenance of Chinambiya School Borehole	10,000		10,000	
	Balaka Community	Balaka	Voluntary	Balaka Community Quarry 1 x Truck Battery	120,000		120,000	
	Balaka Community	Balaka	Voluntary	Balaka Mosque - Maize	8,000		8,000	
	Zalewa Community	Zalewa	Voluntary	Zalewa Health Centre Paint	45,185		45,185	
	Zalewa Community	Zalewa	Voluntary	Zalewa Health Centre Electrical Fittings	166,630		166,630	
	Zalewa Community	Zalewa	Voluntary	Zalewa Health Centre Paint	58,700		58,700	
	Zalewa Community	Zalewa	Voluntary	Zalewa Health Centre Electricity Connection	60,000		60,000	
	Zalewa Community	Zalewa	Voluntary	Zalewa Health Centre Electrical works	86,000		86,000	
	Zalewa Community	Zalewa	Voluntary	Zalewa Health Centre Pit Latrine	40,000		40,000	
	Zalewa Community	Zalewa	Voluntary	Zalewa Health Centre Landscaping	85,000		85,000	
	Zalewa Community	Zalewa	Voluntary	Zalewa Health Centre	76,800		76,800	
Lisungwe Catholic Church	NENO	Voluntary	Repairing Hand Pump	70,750		70,750		

Company	Name and function of beneficiary	District/Area of the beneficiary	Type	Description of the contribution	Payment in cash (MWK)	Payments in kind (MWK)	Cost incurred during the year (MWK)	Reference of Law or contract
	Zalewa Police	Zalewa	Voluntary	Assistance towards Funeral	40,000		40,000	
Sovereign Services Ltd (A subsidiary of Mc Court Mining Pty Ltd)	Duwi Community	Duwi	Voluntary	Farmers World- Fertiliser		2,946,600	2,946,600	
	Duwi Community	Duwi	Voluntary	Truck hire for fertiliser transport	75,000		75,000	
	Kandoma Primary School	Ntcheu	Mandatory	2X Schools Blocks		4,304,744	4,304,744	
Nyala Mines Ltd	Teachers Houses	Ntcheu	Mandatory	Houses		553,008	553,008	
	Kandoma Primary School	Ntcheu	Voluntary	Teachers Salaries	2,610,000		2,160,000	
	Kandoma Primary School	Ntcheu	Voluntary	Teachers materials	560,786		560,786	
	Commissioner of Policy	Mzuzu	Voluntary		300,000		300,000	
Raiply Malawi Ltd	Fr Ryan Congregation	Mzuzu	Voluntary		1,500,000		1,500,000	
	Donation for Mothers day	Mzuzu	Voluntary		1,000,000		1,000,000	
	Immigration Women Welfare	Mzuzu	Voluntary		100,000		100,000	
	Chitemwano Sand For School	Mzuzu	Voluntary		40,000		40,000	
	Chitemwano Sand For School	Mzuzu	Voluntary		40,000		40,000	
	Cash to MDF (Donation Sports Gala)	Mzuzu	Voluntary		150,000		150,000	
	Secondary School Girls Fees	Chikangawa	Voluntary		190,000		190,000	
	Martyrs Memorial Donation	Mzuzu	Voluntary		100,000		100,000	
	Boxing Donation	Mzuzu	Voluntary		100,000		100,000	
	Donation to world environmental day	Mzuzu	Voluntary		100,000		100,000	
	Textbooks for Mtangatanga CDSS	Mtangatanga	Voluntary		325,855		325,855	
	Donation towards LAB construction	Mtangatanga	Voluntary	SECONDARY SCHOOL GIRLS FEES	476,902		476,902	
	Volleball tornament 2017	Mzuzu	Voluntary		4,511,470		4,511,470	

Company	Name and function of beneficiary	District/Area of the beneficiary	Type	Description of the contribution	Payment in cash (MWK)	Payments in kind (MWK)	Cost incurred during the year (MWK)	Reference of Law or contract
	Volleball tournament 2016	Mzuzu	Voluntary		3,431,840		3,431,840	
	Net Ball primary school trophy				506,000		506,000	
	Payment to moyale barracks for boots				990,000		990,000	
Total Land Care	National Bank of Malawi pension Fund		Mandatory	Pension	6,951,878		6,951,878	
Total					43,116,245	122,349,044	165,015,289	

Annex 12:List of licence granted during 2016/17 FY

Exclusive Prospecting Licences

N°	Lic N°	Company Name	District	Grant Date	Expiry Date	Area	Commodity
1	EPL0434	Njati Mining Corporation	MZIMBA	19/07/2016	18/07/2019	15.0000 km ²	COAL
2	EPL0435	Trident Group Of Companies	Blantyre	19/07/2016	18/07/2019	26.0000 km ²	IRON ORE
3	EPL0436	Zasco Mining Company Limited	Neno, Mwanza	19/07/2016	18/07/2019	95.8000 km ²	VERMICULITE
4	EPL0437	Mid West Minerals Limited	Mzimba	19/07/2016	18/07/2019	0.5600 km ²	BLACK GRANITE
5	EPL0438	Mid West Minerals Limited	Mzimba	19/07/2016	18/07/2019	5.2600 km ²	BLACK GRANITE
6	EPL0439	Difference Construction	LILONGWE	19/07/2016	18/07/2019	4.0000 km ²	ROCK AGGREGATE
7	EPL0440	H.W.M Resources Limited	KARONGA	19/07/2016	18/07/2019	60.5500 km ²	COAL
8	EPL0441	Chakhala Enterprises	NTCHEU	19/07/2016	18/07/2019	58.0000 km ²	CORUNDUM
9	EPL0442	Mindeco	Chitipa, Karonga	19/07/2016	18/07/2019	283.5000 km ²	COAL, RARE EARTH ELEMENTS, TUNGSTEN, U GOLD, BASE METALS, PHOSPHATE, LEAD, PLATINUM GROUP METALS, URANIUM, ZIRCON
10	EPL0447	Plinth Mining Group Limited	Ntcheu, Balaka, Neno	13/10/2016	12/10/2019	500.0000 km ²	GOLD, NIOBIUM, RARE EARTH ELEMENTS, TANTALUM, URANIUM
11	EPL0448	Times Unity Mining Company Limited	Mzimba	13/10/2016	12/10/2019	116.0000 km ²	GOLD, NIOBIUM, RARE EARTH ELEMENTS, TANTALUM, URANIUM
12	EPL0449	Mount Carmel Construction Limited	Dowa, Lilongwe	13/10/2016	12/10/2019	2.0000 km ²	ROCK AGGREGATE
13	EPL0450	Surya Mining Company Limited	BLANTYRE, NENO	13/10/2016	12/10/2019	290.8000 km ²	SILVER, GOLD, GRAPHITE, COPPER, HEAVY MINERALS SAND, MANGANESE, LEAD, URANIUM, ZINC
14	EPL0451	Surya Mining Company Limited	Neno, Mwanza	13/10/2016	12/10/2019	357.4000 km ²	SILVER, GOLD, GRAPHITE, COPPER, HEAVY MINERALS SAND, MANGANESE, LEAD, URANIUM, ZINC
15	EPL0452	Surya Mining Company Limited	Ntcheu, Balaka	13/10/2016	12/10/2019	149.3000 km ²	SILVER, GOLD, GRAPHITE, COPPER, HEAVY MINERALS SAND, MANGANESE, LEAD, URANIUM, ZINC
16	EPL0453	Chikale Resources Limited	Nkhota kota, Kasungu, Mzimba	13/10/2016	12/10/2019	327.7000 km ²	SILVER, GOLD, GRAPHITE, COPPER, HEAVY MINERALS SAND, MANGANESE, LEAD, URANIUM, ZINC
17	EPL0454	Ocean Star Company Limited	Mzimba	13/10/2016	12/10/2019	118.3000 km ²	Au, NIOBIUM, RARE EARTH ELEMENTS, TANTALUM, THORIUM
18	EPL0455	Trinity Ventures Inc.	Mchinji	13/10/2016	12/10/2019	9.0000 km ²	BLACK GRANITE, CHROME, NICKEL
19	EPL0456	Vision Corporation Limited	Mzimba	13/01/2017	12/01/2020	5.2200 km ²	DOLERITE
20	EPL0457	IRS Private Limited	Kasungu	13/01/2017	12/01/2020	2.0000 km ²	DIMENSION STONE
21	EPL0458	IRS Private Limited	Rumphi	13/01/2017	12/01/2020	0.6630 km ²	DIMENSION STONE
22	EPL0459	Shabri Building Solutions	LILONGWE	13/01/2017	12/01/2020	0.1200 km ²	ROCK AGGREGATE
23	EPL0461	Chiwandama Enterprises	KARONGA	13/01/2017	12/01/2020	20.7700 km ²	COAL
24	EPL0462	Tahit Networks Civil Engineering Contractors	BLANTYRE	13/01/2017	12/01/2020	0.5850 km ²	ROCK AGGREGATE
25	EPL0463	Tahit Networks Civil Engineering Contractors	BLANTYRE	13/01/2017	12/01/2020	0.5000 km ²	ROCK AGGREGATE
26	EPL0464	Lion Ore Resources Pty Limited	KASUNGU	13/01/2017	12/01/2020	663.4000 km ²	BASE METALS
27	EPL0465	HWM Resources Limited	KARONGA	13/01/2017	12/01/2020	132.7000 km ²	BASE METALS, IRON ORE, RARE EARTH ELEMENTS

N°	Lic N°	Company Name	District	Grant Date	Expiry Date	Area	Commodity
28	EPL0466	North Light Investments Company Limited	MCHINJI	13/01/2017	12/01/2020	164.0000 km ²	COPPER, NICKEL, ZINC
29	EPL0467	PSM Investments	NTCHEU	13/01/2017	12/01/2020	7.5000 km ²	Limestone
30	EPL0443	African Mining Limited	Dowa, Lilongwe	19/07/2016	18/07/2019	87.3500 km ²	BASE METALS, Lead, Graphite
31	EPL0444	Shayona Cement Corporation	NTCHEU	19/07/2016	18/07/2019	10.5000 km ²	VOLCANIC TUFFS
32	EPL0445	Shayona Cement Corporation	KARONGA	19/07/2016	18/07/2019	31.0000 km ²	VOLCANIC TUFFS
33	EPL0446	Shayona Cement Corporation	KASUNGU	19/07/2016	18/07/2019	129.9998 km ²	Limestone
34	EPL0460	Shayona Cement Corporation	MANGOCHI	13/01/2017	12/01/2020	3.2000 km ²	Limestone

Mining Claims

N°	Lic N°	Company Name	District	Grant Date	Expiry Date	Area (Ha)	Commodity
1	MCL0235	Thandizo Mining Club	Lilongwe	31/03/2020	26/09/2016	1.31	Rock Aggregate
2	MCL0420	Chancellor College	Dedza	31/03/2020	26/09/2016	0.48	Clay
3	MCL0441	Jack Jaffali	Mangochi	31/03/2017	26/09/2016	0.77	Ruby
4	MCL0442	Jack Jaffali	Mangochi	31/03/2017	26/09/2016	2.00	Ruby
5	MCL0546	FAMILJSA WOMEN MINING	Dowa	31/03/2020	26/09/2016	1.70	Gypsum
6	MCL0547	PT Investments	Ntchisi	31/03/2020	26/09/2016	2.00	Tourmaline
7	MCL0548	Grecian Singano	Ntcheu	31/03/2019	26/09/2016	1.36	Limestone
8	MCL0549	Grecian Singano	Ntcheu	31/03/2019	26/09/2016	1.22	Limestone
9	MCL0550	Grecian Singano	Ntcheu	31/03/2019	26/09/2016	1.52	Limestone
10	MCL0551	Robert Mgundo	Ntcheu	31/03/2017	26/09/2016	1.50	Sunstone
11	MCL0552	Robert Mgundo	Ntcheu	31/03/2017	26/09/2016	2.00	Kaolinitic Clay
12	MCL0553	Fabio Capannesi	Nsanje	31/03/2017	26/09/2016	0.41	Corundum, Tourmaline
13	MCL0554	Royal Bikita Suppliers	Mzimba	31/03/2020	26/09/2016	0.88	Aquamarine, Quartz
14	MCL0555	Peter Hollande	Nsanje	31/03/2017	26/09/2016	0.44	Corundum
15	MCL0556	Star Mangani	Balaka	31/03/2017	26/09/2016	0.38	Kaolinitic Clay
16	MCL0557	Annie Kachere	Balaka	31/03/2017	26/09/2016	0.81	Kaolinitic Clay
17	MCL0558	AHD Mining Company	Dowa	31/03/2018	26/09/2016	2.00	Galena
18	MCL0559	AHD Mining Company	Dowa	31/03/2018	26/09/2016	2.00	Galena
19	MCL0560	AHD Mining Company	Dowa	31/03/2018	26/09/2016	2.00	Galena
20	MCL0561	Mc Closebell Mafeni Soko	Mzimba	31/03/2017	26/09/2016	1.20	Amethyst, Aquamarine
21	MCL0562	Mc Closebell Mafeni Soko	Mzimba	31/03/2017	26/09/2016	1.30	Amethyst, Aquamarine, Quartz, Tourmaline
22	MCL0563	Joseph Andrew	Mzimba	31/03/2017	26/09/2016	1.14	Aquamarine, Quartz
23	MCL0564	Vivienne Kmanga	Chitipa	31/03/2017	26/09/2016	2.00	Amazonite, Malachite, Quartz
24	MCL0565	Bright Chikomani	Mzimba	31/03/2018	26/09/2016	0.63	Aquamarine, Quartz
25	MCL0566	Bright Chikomani	Mzimba	31/03/2018	26/09/2016	3.04	Aquamarine, Quartz
26	MCL0567	Benjamin B Z Sithole	Mzimba	31/03/2017	26/09/2016	0.47	Aquamarine, Quartz
27	MCL0568	Vivienne Kamanga	Chitipa	31/03/2017	26/09/2016	1.80	Columbite, Quartz, Sodalite, Tantalite
28	MCL0569	Vivienne Kamanga	Chitipa	31/03/2017	26/09/2016	2.00	Columbite, Quartz, Sodalite, Tantalite
29	MCL0570	Harry Mwawa	Balaka	31/03/2020	26/09/2016	1.31	Ruby
30	MCL0571	Harry Mwawa	Balaka	31/03/2020	26/09/2016	1.76	Ruby
31	MCL0572	Douglas and Agrippa	Lilongwe	31/03/2018	26/09/2016	1.06	Garnet
32	MCL0573	MECRAZ Women	Balaka	31/03/2017	26/09/2016	4.34	Limestone
33	MCL0574	MECRAZ Women	Balaka	31/03/2017	26/09/2016	7.88	Limestone
34	MCL0575	Deep Clay Minerals	Ntcheu	31/03/2017	26/09/2016	1.80	Pozzolana
35	MCL0576	Malawi University Of Science	Dedza	31/03/2020	26/09/2016	0.41	Clay

N°	Lic N°	Company Name	District	Grant Date	Expiry Date	Area (Ha)	Commodity
		And Technology					
36	MCL0577	Malawi University Of Science And Technology	Dedza	31/03/2020	26/09/2016	0.57	Clay
37	MCL0578	Malawi University Of Science And Technology	Mchinji	31/03/2020	26/09/2016	0.35	Silica Sand
38	MCL0579	Malawi University Of Science And Technology	Dedza	31/03/2017	26/09/2016	0.37	Feldspar, Quartz
39	MCL0582	MKABASI GEMSTONE DEALERS	Chitipa	31/03/2020	01/04/2017	0.35	Amethyst, Aquamarine, Quartz
40	MCL0583	PEA/RIVER DEVELOPMENT COMPANY LIMITED	Dowa	31/03/2018	01/04/2017	2.00	Galena
41	MCL0584	PEA/RIVER DEVELOPMENT COMPANY LIMITED	Dowa	31/03/2018	01/04/2017	6.20	Galena
42	MCL0585	PEA/RIVER DEVELOPMENT COMPANY LIMITED	Dowa	31/03/2018	01/04/2017	2.00	Galena
43	MCL0586	Chakochikoma Investment	Dowa	31/03/2018	01/04/2017	2.00	Galena
44	MCL0587	Chakochikoma Investment	Dowa	31/03/2018	01/04/2017	2.00	Galena
45	MCL0588	Chakochikoma Investment	Dowa	31/03/2018	01/04/2017	2.00	Galena
46	MCL0589	Elina Nsamba	Dowa	31/03/2018	01/04/2017	2.00	Galena
47	MCL0590	Melvine C Banda	Dowa	31/03/2018	01/04/2017	2.00	Galena
48	MCL0591	R A L Chulu	Lilongwe	31/03/2018	01/04/2017	1.63	Galena
49	MCL0596	Chancellor College	Mchinji	31/03/2020	26/09/2016	1.48	Silica Sand
50	MCL0597	Chancellor College	Lilongwe	31/03/2020	26/09/2016	0.53	Feldspar
51	MCL0598	Kamphinda Nyasulu	Mzimba	31/03/2020	26/09/2016	1.89	Aquamarine, Quartz
52	MCL0599	MECRAZ Women	Balaka	31/03/2017	26/09/2016	6.40	Limestone
53	MCL0605	Hamdan Lime works	Ntcheu	31/03/2018	01/04/2017	1.79	Limestone
54	MCL0606	Stonie Chadzunda	Dowa	31/03/2018	01/04/2017	0.52	Tourmaline
55	MCL0614	NELLIE CHIMANDA	Balaka	31/03/2018	01/04/2017	0.43	Amethyst, Quartz
56	MCL0615	David Banda	Mzimba	31/03/2019	01/04/2017	0.42	Aquamarine, Quartz
57	MCL0616	NELLIE CHIMANDA	Mangochi	31/03/2018	01/04/2017	1.72	Iron Ore, Tourmaline
58	MCL0617	NELLIE CHIMANDA	Machinga	31/03/2018	01/04/2017	0.29	Aquamarine
59	MCL0618	WALI MAHOMED HASSAM	Balaka	31/03/2018	01/04/2017	1.37	Limestone
60	MCL0619	WALI MAHOMED HASSAM	Balaka	31/03/2018	01/04/2017	1.12	Lime
61	MCL0620	Danson Banda	Ntcheu	31/03/2018	01/04/2017	2.00	Limestone
62	MCL0621	Danson Banda	Ntcheu	31/03/2018	01/04/2017	1.99	Limestone
63	MCL0623	Bettie Banda	Mzimba	31/03/2020	01/04/2017	0.99	Quartz
64	MCL0625	Danson Banda	Ntcheu	31/03/2018	01/04/2017	1.87	Limestone
65	MCL0626	Elizabeth Tsokalida	Dowa	31/03/2018	01/04/2017	1.87	Gypsum
66	MCL0627	DANIEL NAURA	Mzimba	31/03/2020	01/04/2017	0.49	Talcum

Mining Licences

N°	Lic N°	Company Name	District	Grant Date	Expiry Date	Area	Commodity
1	ML0220B	Strabag International Limited	Mzimba	02/10/2016	01/10/2021	0.4000 km ²	Rock Aggregate
2	ML0221	Mota Engel Engenharia E Construcao Africa	Rumphi	02/10/2016	01/10/2021	0.1500 km	Rock Aggregate
3	ML0222	Mota Engel Engenharia E Construcao Africa	Balaka	02/10/2016	01/10/2021	1.0000 km ²	Rock Aggregate
4	ML0223	Mota Engel Engenharia E Construcao Africa	Mangochi	02/10/2016	01/10/2021	0.1000 km ²	Rock Aggregate
5	ML0224	Zunguziwa Quarry Limited	Dedza	13/10/2016	12/10/2021	0.2000 km ²	Rock Aggregate
6	ML0225	Sino Sky Industrial Company Limited	Blantyre	13/10/2016	12/10/2021	0.7000 km ²	Rock Aggregate
7	ML0226	Sino Sky Industrial Company Limited	Lilongwe	13/01/2017	12/01/2027	0.3200 km ²	Rock Aggregate
8	ML0227	Capital Stone Breakers	Lilongwe	13/01/2017	12/01/2022	0.0800 km ²	Rock Aggregate
9	ML0228	Mount Carmel Construction Limited	Lilongwe	13/01/2017	12/01/2022	2.0000 km ²	Rock Aggregate
10	ML0229	Dantasie Mining Limited	Rumphi	13/01/2017	12/01/2022	16.9200 km ²	Coal

Non-Exclusive Prospecting Licences

N°	Lic N°	Company Name	District	Grant Date	Expiry Date	Commodity
1	NEPL01807	KENNEDY P JERE	MZIMBA	21/09/2016	20/09/2017	AMETHYST, AQUAMARINE, GARNET, QUARTZ, TOURMALINE
2	NEPL01942	GILESHA MOYA	DOWA	21/09/2016	20/09/2017	AGATE, AMETHYST, AQUAMARINE, EMERALD, DIAMOND, QUARTZ, RUBY, TOURMALINE
3	NEPL01988	MAXWELL NGOMA	MZIMBA	21/09/2016	20/09/2017	AMETHYST, AQUAMARINE, GARNET, MOONSTONE, QUARTZ, RUBY, SAPPHIRE, SUNSTONE, TANTALITE, TOURMALINE
4	NEPL01995	CHARLES THOMAS GONDWE	DOWA, LILONGWE	21/09/2016	20/09/2017	AMETHYST, GOLD, COLUMBITE, COPPER, GALENA, GARNET, QUARTZ, TOURMALINE, ZIRCON
5	NEPL02029	SIGN OF VICTORY	DOWA, NTCHEU, SALIMA, ZOMBA	21/09/2016	20/09/2017	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, GOLD, CITRINE, COPPER, GALENA, GARNET, IOLITE, QUARTZ, RUBY, SAPPH
6	NEPL02044	BENTRY CHAMATWA MHANGO	MZIMBA	21/09/2016	20/09/2017	AMETHYST, AQUAMARINE, GARNET, MOONSTONE, QUARTZ, RUBY, TANTALITE, TOURMALINE
7	NEPL02046	STERIA SIBONGIRE NDHLOVU	MZIMBA, NKHATA BAY, RUMPHI	03/09/2016	02/09/2017	CORUNDUM, AMETHYST, AQUAMARINE, EMERALD, DIAMOND, FLUORITE, GARNET, QUARTZ, RUBY, SAPPHIRE, SODALITE, TOURMALINE
8	NEPL02047	GEORGE KANKHONO	MZIMBA, NKHATA BAY	21/09/2016	20/09/2017	AMETHYST, AQUAMARINE, EMERALD, DIAMOND, GARNET, QUARTZ, RUBY, TOURMALINE
9	NEPL02061	ACKAN PATRICK LIMUNGA	NTCHISI	03/01/2017	02/01/2018	AMETHYST, AQUAMARINE, TOURMALINE
10	NEPL02096	ALFRED ABNER MUNTALI	CHITIPA, MZIMBA, RUMPHI	12/10/2016	18/02/2020	AMETHYST, GARNET, QUARTZ
11	NEPL02105	NATURE GROANS MINING	NTCHEU, MWANZA, NENO	12/10/2016	11/10/2019	AQUAMARINE, GOLD, DIAMOND, GARNET, QUARTZ, RUBY, SAPPHIRE, TOURMALINE
12	NEPL02111	HANISHA ISHMAIL	LILONGWE, NTCHEU, SALIMA	03/01/2017	02/01/2020	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, COPPER, DIAMOND, GALENA, GARNET, IOLITE, QUARTZ, RHODOLITE
13	NEPL02119	PT INVESTMENTS	DOWA, NTCHISI & SALIMA	15/02/2017	14/02/2020	RHODOLITE, SAPPHIRE, TOURMALINE
14	NEPL02233	AUSTINE GEORGE NKHANAMBA	MZIMBA, NKHATA BAY, RUMPHI	21/09/2016	20/09/2017	AQUAMARINE, TOURMALINE
15	NEPL02234	ALFRED NOWA	DOWA, NTCHEU, SALIMA, MZIMBA	21/09/2016	20/09/2019	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, DIAMOND, EMERALD, FLUORITE, GALENA, JADE, MOONSTONE, RUBY, SAPPHIRE
16	NEPL02235	RAPHAEL JERE	MZIMBA	21/09/2016	20/09/2017	AGATE, AMETHYST, AQUAMARINE, EMERALD, GALENA, GARNET, QUARTZ, RUBY, SAPPHIRE, TANTALITE, TOPAZ
17	NEPL02236	MAGGIE IVY	RUMPHI	21/09/2016	20/09/2017	CORUNDUM, AMETHYST, AQUAMARINE, GOLD, EMERALD, GARNET, QUARTZ, RUBY, SAPPHIRE, TOURMALINE
18	NEPL02237	KAMPHINDA NYASULU	CHITIPA, KARONGA, RUMPHI	21/09/2016	20/09/2018	AMETHYST, AQUAMARINE, GOLD, COPPER, DIAMOND, GARNET, QUARTZ, TOURMALINE
19	NEPL02237 Duplicate	KAMPHINDA NYASULU	CHITIPA, KARONGA, RUMPHI	21/09/2016	20/09/2017	AMETHYST, AQUAMARINE, GOLD, COPPER, DIAMOND, GARNET, QUARTZ, TOURMALINE
20	NEPL02238	FANWELL CHIRAMBO	CHITIPA, KARONGA, MZIMBA, NKHATA BAY, RUMPHI	21/09/2016	20/09/2017	AMAZONITE, AMETHYST, AQUAMARINE, GOLD, EMERALD, FLUORITE, GARNET, MOONSTONE, QUARTZ, RUBY, SAPPHIRE
21	NEPL02239	FANFI MINING	CHITIPA, MZIMBA	21/09/2016	20/09/2017	AGATE, AMAZONITE, AMETHYST, AQUAMARINE, GOLD, EMERALD, FLUORITE, GARNET, IOLITE, MICA, MOONSTONE, QUARTZ
22	NEPL02240	FISHER KATUMBI	CHITIPA, KARONGA,	21/09/2016	20/09/2017	AMAZONITE, AMETHYST,

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			MZIMBA, NKHATA BAY, RUMPHI			AQUAMARINE, GOLD, EMERALD, FLUORITE, GARNET, MICA, MOONSTONE, QUARTZ, RUBY, SAPPHIRE
23	NEPL02241	NYASA MINING	DEDZA, LILONGWE, SALIMA	21/09/2016	20/09/2017	CORUNDUM, AQUAMARINE, GALENA, GARNET, LIMESTONE QUARTZ, TOPAZ, TOURMALINE, ZIRCON
24	NEPL02242	YAMIKANI JIMUSOLE	CHITIPA, MZIMBA	21/09/2016	20/09/2017	AGATE, AMETHYST, AQUAMARINE, DIAMOND, EMERALD, GARNET, QUARTZ, RHODOLITE, SAPPHIRE, TANZANITE, TOURMALINE, AMETHYST, AQUAMARINE, EMERALD, GARNET, QUARTZ, TOURMALINE
25	NEPL02243	ESELEMANI NYIRENDA	MZIMBA	21/09/2016	20/09/2017	CORUNDUM, AMETHYST, GOLD, EMERALD, GARNET, QUARTZ, RUBY, SAPPHIRE, TOURMALINE
26	NEPL02244	JOSEPH KAUNDA	MZIMBA	21/09/2016	20/09/2017	CORUNDUM, AMETHYST, GOLD, EMERALD, GARNET, QUARTZ, RUBY, SAPPHIRE, TOURMALINE
27	NEPL02245	JOSEPH CHISALE	NTCHEU	21/09/2016	20/09/2017	CORUNDUM, AMETHYST, GOLD, EMERALD, GARNET, QUARTZ, RUBY, SAPPHIRE, TOURMALINE
28	NEPL02246	VIOLET CHITUZU NYIRENDA	MZIMBA	21/09/2016	20/09/2019	AMETHYST, AQUAMARINE, EMERALD, GARNET, QUARTZ, RUBY, TOURMALINE
29	NEPL02247	DOB BEN KAWAMBA	MZIMBA	21/09/2016	20/09/2017	AMETHYST, AQUAMARINE, GARNET, QUARTZ, SAPPHIRE
30	NEPL02248	DENNIS SIMBEYE	NKHATA BAY	21/09/2016	20/09/2017	AMETHYST, AQUAMARINE, GOLD, EMERALD, GALENA, GARNET, QUARTZ, RUBY, SAPPHIRE, TOURMALINE
31	NEPL02249	RHEA MARGARET NANTCHENGWA	KASUNGU, NTCHEU, MZIMBA	21/09/2016	20/09/2017	SILVER, AMETHYST, AQUAMARINE, GOLD, EMERALD, GALENA, GARNET, QUARTZ, RUBY, TOURMALINE
32	NEPL02250	KADAM'MANJA KADAM'MANJA	DOWA, KASUNGU, MZIMBA	21/09/2016	20/09/2017	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOURMALINE
33	NEPL02251	FAINESS MAJAMANDA	DOWA, KASUNGU, CHITIPA, MZIMBA	21/09/2016	20/09/2017	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, GARNET, MONAZITE, RUBY, SAPPHIRE, TOPAZ, TOURMALINE
34	NEPL02252	ALEXANDER TOPOLA	NTCHEU	21/09/2016	20/09/2017	POZZOLANA
35	NEPL02253	AKHRAM SHARRIF KHAN	DEDZA, LILONGWE, NKHOTA KOTA	21/09/2016	20/09/2017	AGATE, AQUAMARINE, GOLD, EMERALD, GARNET, QUARTZ, RUBY, SAPPHIRE, TOURMALINE
36	NEPL02254	HENRY B CHAULUKA	DOWA, KASUNGU, MZIMBA	21/09/2016	20/09/2017	AGATE, AMETHYST, AQUAMARINE, GOLD, GARNET, QUARTZ, RUBY, SAPPHIRE, TANTALITE, TOURMALINE
37	NEPL02255	ARTHUR MILANZI	NTCHEU, MZIMBA, NSANJE	21/09/2016	20/09/2017	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, SUGULITE
38	NEPL02256	CHIKUM BUTSO PERK MALETA	LILONGWE, NTCHEU	21/09/2016	20/09/2017	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, GOLD, GALENA, GARNET, QUARTZ, RUBY, SAPPHIRE, TOURMALINE
39	NEPL02257	STEWART CHIPALA	MCHINJI, MWANZA, NENO	21/09/2016	20/09/2017	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, GOLD, DIAMOND, GALENA, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, SODALITE
40	NEPL02258	RONALD CHITHYOLA CHANTHUNYA	NTCHEU, BALAKA, MWANZA	21/09/2016	20/09/2017	GOLD
41	NEPL02260	INTIAZ ALLI	CHITIPA, KARONGA, RUMPHI	21/09/2016	20/09/2017	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, GOLD, GARNET, QUARTZ, RUBY, SAPPHIRE, TANZANITE, TOPAZ, TOURMALINE
42	NEPL02261	KAMBUKU TRADING	LILONGWE, NTCHEU, NENO	21/09/2016	20/09/2017	CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, QUARTZ, RHODOLITE, RUBY, SAPPHIRE,

N°	Lic N°	Company Name	District	Grant Date	Expiry Date	Commodity
						TOPAZ, TOURMALINE
43	NEPL02262	WILTON ZGAMBO	MZIMBA	21/09/2016	20/09/2019	AGATE, AMAZONITE, AMETHYST, AQUAMARINE, COAL, DIAMOND, EMERALD, FLUORITE, GARNET, IOLITE, QUARTZ, RUBY, SAPPHIRE
44	NEPL02263	MAQSOOD ISMAIL MITHA	LILONGWE, SALIMA , MZIMBA	21/09/2016	20/09/2017	AEGIRINE, CORUNDUM, AMETHYST, AQUAMARINE, GALENA, GARNET, QUARTZ, RHODOLITE, RUBY, TOURMALINE
45	NEPL02264	JONES MVULA	CHITIPA	21/09/2016	20/09/2017	AMETHYST, AQUAMARINE, GARNET, QUARTZ
46	NEPL02265	GARNET T N KAMWAMBE	CHITIPA, MZIMBA, RUMPHI	21/09/2016	20/09/2017	AMETHYST, AQUAMARINE, GOLD, DIAMOND, GARNET, RUBY, TANTALITE
47	NEPL02266	JOSEPH NOEL BAPU	NTCHEU , MANGOCHI, MULANJE, NENO	21/09/2016	20/09/2017	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, DIAMOND, EMERALD, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOPAZ, TOURMALINE
48	NEPL02267	JAY FIRESTONE TRADING	SALIMA , MZIMBA , ZOMBA	21/09/2016	20/09/2017	CORUNDUM, AQUAMARINE, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, SUNSTONE, TOURMALINE
49	NEPL02268	REUBEN MILANZI	NTCHEU	21/09/2016	20/09/2019	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOURMALINE
50	NEPL02269	CHARLES THOMAS GONDWE	NTCHEU , BALAKA, NENO	21/09/2016	21/09/2018	AMETHYST, GOLD, COLUMBITE, COPPER, GALENA, GARNET, QUARTZ, TOURMALINE, ZIRCON
51	NEPL02270	BENJAMIN B Z SITHOLE	MZIMBA	21/09/2016	20/09/2017	CORUNDUM, AMETHYST, AQUAMARINE, EMERALD, FLUORITE, GARNET, QUARTZ, RUBY, TANTALITE, TANZANITE
52	NEPL02271	SYDNEY PONDANI	NKHOTA KOTA , MZIMBA	21/09/2016	20/09/2017	GOLD, RUBY, TOURMALINE
53	NEPL02272	NICKSON THOLE	MZIMBA	21/09/2016	20/09/2017	CORUNDUM, AMETHYST, AQUAMARINE, EMERALD, GALENA, GARNET, MICA, QUARTZ, RUBY, SAPPHIRE, TANTALITE, TOURMALINE
54	NEPL02273	JOSEPHY ANDREW	MANGOCHI	21/09/2016	20/09/2017	CORUNDUM, AMETHYST, AQUAMARINE, EMERALD, GALENA, GARNET, MICA, QUARTZ, RUBY, SAPPHIRE, TANTALITE, TOURMALINE
55	NEPL02273 Duplicate	KENNEDY E CHINDENGA	MANGOCHI	21/09/2016	20/09/2019	CORUNDUM, AMETHYST, AQUAMARINE, EMERALD, GALENA, GARNET, QUARTZ, RUBY, SAPPHIRE, TOURMALINE, ZIRCON
56	NEPL02274	SMART M B KASAMALE	NTCHEU , BALAKA, ZOMBA	21/09/2016	20/09/2017	SILVER, AQUAMARINE, GOLD, GALENA, GARNET, SUNSTONE, TOURMALINE
57	NEPL02276	MORRIN SAMBO	DOWA, NTCHISI , MZIMBA	21/09/2016	20/09/2017	AGATE, AMETHYST, AQUAMARINE, GOLD, COLUMBITE, COPPER, GARNET, QUARTZ, TANTALITE, TOURMALINE
58	NEPL02278	MATIUS KAMPANGO NDHLOVU	MZIMBA	21/09/2016	20/09/2017	AGATE, AMETHYST, AQUAMARINE, CARNELIAN, CITRINE, DIAMOND, FLUORITE, GARNET, MOONSTONE, QUARTZ, RUBY, SAPPHIRE
59	NEPL02279	WEZZIE CHARLES GONDWE	MZIMBA, RUMPHI, CHITIPA	21/09/2016	20/09/2017	AGATE, AMETHYST, AQUAMARINE, CARNELIAN, CITRINE, DIAMOND, EMERALD, FLUORITE, GARNET, QUARTZ, RUBY, SAPPHIRE
60	NEPL02280	MAJIGHATUWA CLUB	RUMPHI, MZIMBA	21/09/2016	20/09/2017	AMETHYST, AQUAMARINE, CITRINE, DIAMOND, EMERALD, GARNET, QUARTZ, RUBY, SAPPHIRE, SODALITE, TOURMALINE
61	NEPL02281	SELEMAN KAONGA	KARONGA, CHITIPA	21/09/2016	20/09/2017	AGATE, AMETHYST, AQUAMARINE, CARNELIAN, CITRINE, DIAMOND, FLUORITE, GARNET, MOONSTONE,

N°	Lic N°	Company Name	District	Grant Date	Expiry Date	Commodity
						QUARTZ, RUBY, SAPPHIRE
62	NEPL02283	MATEO SIBALE	CHITIPA	21/09/2016	20/09/2017	AQUAMARINE, CITRINE, EMERALD, GARNET, QUARTZ, RUBY, SAPPHIRE, TOURMALINE
63	NEPL02284	LUMZY MALUMBO MUNTHALI	NTCHEU , CHITIPA, MZIMBA	21/09/2016	20/09/2017	AMETHYST, AQUAMARINE, CITRINE, EMERALD, GARNET, QUARTZ, RUBY, SAPPHIRE, TOURMALINE
64	NEPL02287	LIVINGSTONE MWANJA	CHITIPA	21/09/2016	20/09/2017	GOLD, DIAMOND, EMERALD, PLATINUM RUBY
65	NEPL02288	RAYMOND GEORGE PILLING	NKHOTA KOTA , BLANTYRE, MANGOCHI, ZOMBA	21/09/2016	20/09/2017	CORUNDUM, AQUAMARINE, GOLD, GARNET, LIMESTONE RUBY, SAPPHIRE, TOPAZ, TOURMALINE
66	NEPL02293	JANA ALI M'BAYA	MANGOCHI	03/01/2017	02/01/2018	CORUNDUM, AQUAMARINE, GARNET, RHODOLITE, RUBY, SAPPHIRE, TOPAZ, TOURMALINE, ZIRCON
67	NEPL02294	MILLION ZUZE	DOWA, LILONGWE, SALIMA	03/01/2017	02/01/2018	AGATE, CORUNDUM, GOLD, DIAMOND, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOURMALINE
68	NEPL02295	VENENCIA KABWILA	BLANTYRE	03/01/2017	02/01/2018	AMETHYST, AQUAMARINE, GALENA, GARNET, QUARTZ, RUBY, TOURMALINE
69	NEPL02296	MEKE GEORGE ZACHAEUS	NTCHEU , MANGOCHI, NSANJE	03/01/2017	02/01/2018	AGATE, CORUNDUM, AQUAMARINE, GOLD, DIAMOND, RHODOLITE, RUBY, SAPPHIRE, TOPAZ, TOURMALINE
70	NEPL02297	EDWIN CHIGONERE	NKHOTA KOTA , CHITIPA	03/01/2017	02/01/2018	AGATE, CORUNDUM, AQUAMARINE, GOLD, DIAMOND, RHODOLITE, RUBY, SAPPHIRE, TOPAZ, TOURMALINE
71	NEPL02298	HENRY SANDE M'MADI	MANGOCHI, NENO	03/01/2017	02/01/2018	CORUNDUM, RUBY, SILICON, SUNSTONE, TOURMALINE
72	NEPL02299	DICK KINGSTONE KAUNDA	DOWA, KASUNGU, NTCHISI	03/01/2017	02/01/2018	AQUAMARINE, G, RHODOLITE, TOURMALINE
73	NEPL02300	HARLOD KULUSO	DOWA, KASUNGU, NTCHISI	03/01/2017	02/01/2019	AQUAMARINE, G, RHODOLITE, TOURMALINE
74	NEPL02301	CHARITY MUNTHALI	LILONGWE , KARONGA , MANGOCHI	03/01/2017	02/01/2018	AQUAMARINE, CITRINE, COPPER, GALENA, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, SUNSTONE, TOPAZ, TOURMALINE
75	NEPL02302	LONELY MTINKHENI MOYO	DOWA, SALIMA , RUMPHI	03/01/2017	02/01/2018	AQUAMARINE, GARNET, RHODOLITE, RUBY, SAPPHIRE, TOURMALINE
76	NEPL02303	CHANCY DZAMA	MANGOCHI	03/01/2017	02/01/2018	CORUNDUM, AQUAMARINE, GARNET, HMS, TOURMALINE
77	NEPL02304	KEPHAS SIMKONDA	CHITIPA	03/01/2017	02/01/2018	AMETHYST, AQUAMARINE, GARNET, QUARTZ, RUBY, SAPPHIRE, TOURMALINE
78	NEPL02305	MOODY LIKONDE	MZIMBA , MANGOCHI, ZOMBA	03/01/2017	02/01/2018	ALEXANDRITE
79	NEPL02306	TAM TAM COLLA	DEDZA	03/01/2017	02/01/2018	AGATE, AQUAMARINE, CITRINE, GARNET, RHODOLITE, RUBY, SAPPHIRE, TOURMALINE
80	NEPL02310	KINGSLEY PETER WYSON PHIRI	DEDZA, DOWA	23/06/2017	22/06/2018	GALENA
81	NEPL02311	S & K GOLD MINING	NTCHEU , BALAKA, MANGOCHI	23/06/2017	22/06/2018	GOLD
82	NEPL02312	MALETA PERCY	MANGOCHI	23/06/2017	22/06/2018	CORUNDUM, AMAZONITE, GOLD, DIAMOND, GARNET, TOURMALINE
83	NEPL02313	SABINA PATEL	MANGOCHI	23/06/2017	22/06/2018	CORUNDUM, AMAZONITE, AQUAMARINE, GOLD, QUARTZ, TOURMALINE
84	NEPL02314	JAMES LUCIUS BANDA	NTCHEU, MZIMBA, NKHATA BAY	23/06/2017	22/06/2018	CORUNDUM, BERYL, GARNET, QUARTZ
85	NEPL02315	CHIMWEMWE BASALANKHUNDA	NTCHEU , MZIMBA , MACHINGA	23/06/2017	22/06/2018	AEGRINE, CORUNDUM, AMETHYST, AQUAMARINE, IRONLDSPAR, GARNET, QUARTZ, RUBY, SAPPHIRE, TOURMALINE
86	NEPL02316	FOODWORTHS LIMITED	LILONGWE, NTCHEU , ZOMBA	23/06/2017	22/06/2018	GOLD
87	NEPL02317	LOUIS THAUZENI	DOWA, NTCHISI	23/06/2017	22/06/2019	AMETHYST, AQUAMARINE, EMERALD, GARNET, QUARTZ, RUBY,

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						SAPPHIRE, TOPAZ, TOURMALINE, ZIOSITE
88	NEPL02318	AHMIDU EMMANUEL TUNG'ANDE	DEDZA , MWANZA	23/06/2017	22/06/2018	AGATE, SAPPHIRE
89	NEPL02319	AFSHAR ADIL GAFFAR	MZIMBA, RUMPHI , ZOMBA	23/06/2017	22/06/2018	AEGIRINE, AQUAMARINE, GOLD, COPPER, IRONLDSPAR, GALENA, GARNET, QUARTZ, RHODOLITE, RUBY, TOPAZ, TOURMALINE
90	NEPL02320	JOHN BRIGHTON KOLOVE	MZIMBA	23/06/2017	22/06/2018	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, GOLD, COPPER, EMERALD, G, MONAZITE, QUARTZ, RHODOLITE, RUBY
91	NEPL02321	FRANK MANGANI	NTCHEU	23/06/2017	22/06/2018	CORUNDUM, AMETHYST, AQUAMARINE, GARNET, QUARTZ, RUBY, SAPPHIRE, TOURMALINE
92	NEPL02322	EDWARD NYAMATCHELENGA	CHIKWAWA	23/06/2017	22/06/2018	AGATE, CORUNDUM, ALEXANDRITE, AMETHYST, APATITE, AQUAMARINE, GOLD, DIAMOND, EMERALD, GARNET, QUARTZ, TOPAZ, TOURMALINE
93	NEPL02323	MUSSA MKWANDA	LILONGWE , SALIMA , BALAKA	23/06/2017	22/06/2019	COPPER, GARNET, RHODOLITE, RUBY, SAPPHIRE
94	NEPL02324	ENOCK MAXWELL KHAWELA	NKHATA BAY	23/06/2017	22/06/2019	AGATE, AMETHYST, AQUAMARINE, EMERALD, FLUORITE, GALENA, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOURMALINE
95	NEPL02325	ZAYAMBIKA TRADING	NTCHEU , MANGOCHI, MWANZA	23/06/2017	22/06/2018	GOLD, RUBY
96	NEPL02326	WELLINGTON NYIRONGO	MZIMBA	23/06/2017	22/06/2018	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, GOLD, COPPER, EMERALD, G, MONAZITE, QUARTZ, RHODOLITE, RUBY
97	NEPL02327	LESTERN STEPHEN KAMEFU	DEDZA, NTCHEU, SALIMA	23/06/2017	22/06/2018	CORUNDUM, AQUAMARINE, GOLD, DIAMOND, GALENA, GARNET, QUARTZ, RUBY, SAPPHIRE, TOURMALINE
98	NEPL02328	OBRIEN PHIRI	CHIKWAWA, MWANZA	23/06/2017	22/06/2020	AGATE, CORUNDUM, AQUAMARINE, GARNET
99	NEPL02329	AMISON DAVID LIWAWA	NENO	23/06/2017	22/06/2018	GOLD, DIAMOND, EMERALD, GARNET, QUARTZ
100	NEPL02330	MARTIN MACHILIKA	NTCHISI	23/06/2017	22/06/2018	AQUAMARINE, TOURMALINE
101	NEPL02331	MUSTAFA SAIDI MILANZI	LILONGWE, SALIMA , MZIMBA	23/06/2017	22/06/2020	AGATE, AMETHYST, AQUAMARINE, GOLD, CITRINE, COPPER, GALENA, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE
102	NEPL02332	TAMANDANI WACHEPA	DEDZA	23/06/2017	22/06/2018	AGATE, CORUNDUM, AQUAMARINE, SAPPHIRE, TOPAZ, TOURMALINE

Reconnaissance Licences

N°	Lic N°	Company Name	District	Grant Date	Expiry Date	Area	Commodity
1	RL0156	Verve Incorporated Limited	Blantyre, Mwanza, Neno	18/07/2016	18/07/2017	340.7	Gold
2	RL0158	Akatswiri Mineral Resources	Blantyre, Chikwawa	13/01/2017	12/01/2018	186.8	Rare Earth Elements
3	RL0159	Akatswiri Mineral Resources	Blantyre, Thyolo	13/01/2017	12/01/2018	596.1	Base Metals
4	RL0157	Gemall Limited	Mzimba	13/10/2016	12/10/2017	110	Gold, Base Metals, Minor Metals, Platinum Group Metals, Rare Earth Elements

Reserved Minerals Licences

N°	Lic N°	Company Name	District	Grant Date	Expiry Date	Commodity
1	RML00476	Rashid Zeenat Sameer Abdul (100%)	BLANTYRE 3	03/01/2017	02/01/2020	AEGIRINE, CORUNDUM, AMETHYST, AQUAMARINE, FELDSPAR, GARNET, QUARTZ, RUBY, SAPPHIRE, TOURMALINE
2	RML00623	Kampo Grecian Trading Company (100%)	LILONGWE	03/01/2017	12/01/2019	AGATE, CORUNDUM, ALEXANDRITE, AMETHYST, AQUAMARINE, CITRINE, FELDSPAR, GARNET, IOLITE, QUARTZ, RUBY
3	RML00689	Jephter Ngwira (100%)	LILONGWE	26/09/2016	25/09/2019	AGATE, CORUNDUM, AMETHYST, APATITE, AQUAMARINE, CITRINE, FLUORITE, GARNET, IOLITE, MOONSTONE, OPAL, RHODOLITE
4	RML00697	Henderson Oscar Kauwa (100%)	ZOMBA	03/01/2017	02/01/2019	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, GARNET, IOLITE, QUARTZ, RUBY, SAPPHIRE, SUNSTONE, TOPAZ
5	RML00722	Kondwani Paul Machira (100%)	LILONGWE	03/01/2017	02/01/2020	AGATE, AMETHYST, AQUAMARINE, CITRINE, GARNET, QUARTZ, RUBY, SAPPHIRE, TOURMALINE
6	RML0729	Getrude Mzengereza	LILONGWE	15/09/2016	14/09/2018	AEGIRINE, AGATE, CORUNDUM, AMETHYST, APATITE, AQUAMARINE, GARNET, IOLITE, MOONSTONE, QUARTZ, RUBY, SAPPHIRE
7	RML0734	Gloria Joyce Kadzamira	BLANTYRE	15/09/2016	14/09/2018	AGATE, AMETHYST, AQUAMARINE, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOPAZ, TOURMALINE
8	RML0843	JIMMY KALASA BANDA (100%)	BLANTYRE	02/09/2016	02/09/2019	CORUNDUM, AMETHYST, AQUAMARINE, GARNET, RUBY, TOPAZ, TOURMALINE, ZIRCON
9	RML00856	Umesh Patel (100%)	LILONGWE	03/01/2017	02/01/2020	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, GARNET, QUARTZ, RUBY, SAPPHIRE, TOPAZ, TOURMALINE
10	RML00897	Chikomani Manda (100%)	MZIMBA	26/09/2016	25/09/2019	AGATE, CORUNDUM, AMAZONITE, AMETHYST, AQUAMARINE, CITRINE, EPIDOTE, FELDSPAR, FLUORITE, GARNET, MOONSTONE
11	RML0905	Harold Kaluso	KASUNGU	18/01/2017	11/10/2019	AMETHYST, GARNET, QUARTZ, RHODOLITE
12	RML0915	Armstrong Levison Gondwe (100%)	MZUZU	12/10/2016	11/10/2019	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, GARNET, MALACHITE, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, SODALITE
13	RML01050	Macpherson Bulla (100%)	ZOMBA	26/09/2016	25/09/2019	AGATE, CORUNDUM, AQUAMARINE, CITRINE, FELDSPAR, GARNET, QUARTZ, RUBY, SAPPHIRE, SPESSARTITE, TOURMALINE
14	RML01053	Mathews Chabwera (100%)	LILONGWE	26/09/2016	25/09/2019	AGATE, AQUAMARINE, GARNET, QUARTZ, RUBY, SAPPHIRE, SUNSTONE, TOPAZ, TOURMALINE
15	RML01059	Alinafe Paul Zamaere (100%)	LILONGWE	26/09/2016	02/01/2020	AGATE, AMETHYST, AQUAMARINE, BERYL, CITRINE, GARNET, QUARTZ, RUBY, SAPPHIRE, SPINEL, TOPAZ, TOURMALINE
16	RML01065	James Alex Ali (100%)	LILONGWE	26/09/2016	25/09/2018	AGATE, AMETHYST, AQUAMARINE, QUARTZ, RUBY, SAPPHIRE, TOPAZ, TOURMALINE
17	RML01067	Nyasa Mining Cooperative Society Limited (100%)	LILONGWE	26/09/2016	03/08/2020	AGATE, CORUNDUM, AMAZONITE, AMETHYST, AQUAMARINE, FELDSPAR, GARNET, IOLITE, QUARTZ, RHODOLITE, RUBY
18	RML01072	Peter Kumpalume (100%)	BLANTYRE	26/09/2016	25/09/2018	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, FLUORITE, GARNET, IOLITE, QUARTZ, RHODOLITE, RUBY, SAPPHIRE
19	RML01076	Sualeh Muhammed (100%)	MZUZU	26/09/2016	25/09/2019	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, FLUORITE, GARNET, MOONSTONE, QUARTZ, RHODOLITE
20	RML01081	Central Africa Gem Company (100%)	BLANTYRE 3	26/09/2016	25/09/2018	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, FLUORITE, GARNET, IOLITE, PERIDOT,

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						QUARTZ, RHODOLITE
21	RML01085	Maleck Hafizodin (100%)	BLANTYRE	26/09/2016	25/09/2018	AEIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, FLUORITE, GARNET, IOLITE, QUARTZ, RHODOLITE,
22	RML01090	Kelechi Keneth Chinatu (100%)	LILONGWE	03/01/2017	12/01/2019	AEIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, BERYL, CITRINE, COLUMBITE, GARNET, QUARTZ, RUBY, SAPPH
23	RML01105	Mtonga General Traders and General Dealers (100%)	BLANTYRE 3	13/01/2017	02/01/2020	AMAZONITE, AMETHYST, AQUAMARINE, FLUORITE, G, GARNET, IOLITE, PERIDOT, QUARTZ, RHODOLITE, RUBY, SAPP
24	RML1111	CBG Investment (100%)	LILONGWE 4	23/06/2017	22/06/2018	AGATE, CORUNDUM, AQUAMARINE, GARNET, IOLITE, QUARTZ, RUBY, SAPPHIRE, TOPAZ, TOURMALINE
25	RML1112	Luke Edmund John Silungwe	LILONGWE	23/06/2017	22/06/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, BERYL, GARNET, RHODOLITE, RUBY, SAPPHIRE, TANZANITE, TOURMALINE,
26	RML1113	Jacqueline Malichi	LILONGWE	23/06/2017	22/06/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, EPIDOTE, FELDSPAR, FLUORITE, GARNET, MOONSTONE, QUARTZ, RHODOLITE
27	RML1114	Chimwemwe Basalankhunda	ZOMBA	23/06/2017	22/06/2018	QUARTZ, RUBY, AGATE, AQUAMARINE, GANATE, AMETHYST, TOURMALINE, SAPPHIRE, RHODOLITE
28	RML1115	Zayambika Trading (100%)	LIMBE	23/06/2017	22/06/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, GARNET, QUARTZ, SAPPHIRE, TOPAZ, TOURMALINE
29	RML1116	Amos Yohane Tanaposi (100%)	ZOMBA	23/06/2017	22/06/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, COPPER, GARNET, IOLITE, QUARTZ, RUBY, SAPPHIRE, TOPAZ,
30	RML1117	Majrodin Hafizodin Malek (100%)	BLANTYRE	23/06/2017	22/06/2018	AEIRINE, AGATE, CORUNDUM, AQUAMARINE, GARNET, QUARTZ, RUBY, SAPPHIRE, TOPAZ, TOURMALINE
31	RML1118	Alfred Noah (100%)	BLANTYRE	23/06/2017	22/06/2019	AGATE, AMETHYST, AQUAMARINE, C, FLUORITE, GALENA, GARNET, K, MOONSTONE, QUARTZ, RUBY, SAPPHIRE, TANZ
32	RML1119	Ikemefuna Tembo (100%)	MZUZU	23/06/2017	22/06/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, FLUORITE, GARNET, JADE, K, LIME, QUARTZ, RHODOLITE, RUBY, SAPPHI
33	RML1120	Thomson Mpumulo (100%)	MZUZU	23/06/2017	22/06/2018	AGATE, AMETHYST, AQUAMARINE, CITRINE, EPIDOTE, GARNET, MOONSTONE, QUARTZ, RHODOLITE, RUBY, SAPPHIRE,
34	RML1121	Maria Kalagho (100%)	LILONGWE 3	23/06/2017	22/06/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, GARNET, QUARTZ, RUBY, SAPPHIRE, TOURMALINE
35	RML1122	Easter Sunday Mzinza (100%)	CHITIPA	23/06/2017	22/06/2018	AGATE, AMETHYST, GARNET, QUARTZ, RUBY, TOPAZ, TOURMALINE
36	RML1123	Samson Msimuko (100%)	LILONGWE	23/06/2017	22/06/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, FELDSPAR, FLUORITE, GARNET, IOLITE, MOONSTONE, QUARTZ,
37	RML1124	ZT Kera Limited (100%)	LILONGWE	23/06/2017	22/06/2018	AEIRINE, AGATE, CORUNDUM, AMETHYST, APATITE, AQUAMARINE, BERYL, CITRINE, FELDSPAR, FLUORITE, GARNET, I
38	RML1125	Kizito McLeish Mandota (100%)	CHIRADZULU	23/06/2017	22/06/2018	CORUNDUM, AMETHYST, AQUAMARINE, GARNET, MALACHITE, QUARTZ, RUBY, SAPPHIRE, TOPAZ, TOURMALINE
39	RML1126	Ishmael Mangwiza	LILONGWE	23/06/2017	22/06/2020	CORUNDUM, AMETHYST, AQUAMARINE, MORGANITE, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, SPINEL, TOURMALINE, ZIRCON
40	RML1127	Elisha Nyirenda (100%)	MZUZU	23/06/2017	22/06/2018	AGATE, AMETHYST, AQUAMARINE, CITRINE, EPIDOTE, GARNET,

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41	RML1128	Abdul Sattar Ibrahim Geloo (100%)	BLANTYRE	23/06/2017	22/06/2019	MOONSTONE, QUARTZ, RUBY, SAPPHIRE, TANTALITE, CORUNDUM, AQUAMARINE, GARNET, TOURMALINE
42	RML1129	Sefu Suman	LILONGWE	23/06/2017	22/06/2018	AGATE, AQUAMARINE, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOPAZ, TOURMALINE
43	RML1130	Bushbucks Logistics & Supplies	LILONGWE	23/06/2017	22/06/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, BERYL, CITRINE, GARNET, IOLITE, QUARTZ, RUBY, TOPAZ, TOURMALINE,
44	RML1131	Louis Thauzeni	NTCHISI	23/06/2017	22/06/2019	AGATE, AMETHYST, AQUAMARINE, D, EMERALD, GARNET, QUARTZ, RUBY, SAPPHIRE, TANZANITE, TOPAZ, TOURMALINE
45	RML1132	Elias Sinedi (100%)	LILONGWE 3	23/06/2017	22/06/2018	AEIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, FELDSPAR, GARNET, IOLITE, SAPPHIRE, TOPAZ, TOURMALINE
46	RML1133	John Brighton Kolove	LILONGWE 3	23/06/2017	22/06/2018	AG, AMETHYST, AQUAMARINE, Au, COPPER, D, EMERALD, GARNET, MALACHITE, QUARTZ, RHODOLITE, RUBY, SODALITE
47	RML1134	Maxwell Elliott Khawela	BLANTYRE	23/06/2017	22/06/2019	AEIRINE, AGATE, CORUNDUM, AQUAMARINE, BERYL, FELDSPAR, GARNET, IOLITE, QUARTZ, RUBY, TOPAZ, TOURMALINE
48	RML1135	Davies Chikopa (100%)	BLANTYRE	23/06/2017	22/06/2018	AMETHYST, AQUAMARINE, EPIDOTE, RHODOLITE, RUBY, SAPPHIRE, TANZANITE, TOURMALINE
49	RML1136	Stephen Chisati	LILONGWE 4	23/06/2017	22/06/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CARNELIAN, FELDSPAR, GARNET, QUARTZ, RUBY, SAPPHIRE, TOPAZ, TOURMALINE
50	RML1137	Alfred Abner Munthali (100%)	MZUZU	23/06/2017	22/06/2018	AMETHYST, AQUAMARINE, GARNET, QUARTZ, RUBY, SAPPHIRE, TANTALITE, TOURMALINE
51	RML1138	Edgar Davies Henderson Ng'ong'ola	LILONGWE	23/06/2017	22/06/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, GARNET, QUARTZ, RUBY, SAPPHIRE, TOURMALINE
52	RML1139	Wellington Nyirongo	LILONGWE	23/06/2017	22/06/2018	AMETHYST, AQUAMARINE, EMERALD, GARNET, MALACHITE, QUARTZ, RHODOLITE, RUBY, TANTALITE, TOURMALINE
53	RML1140	Gildas Ukwigize	LILONGWE	23/06/2017	22/06/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, FLUORITE, GARNET, IOLITE, QUARTZ, RHODOLITE, RUBY, SAPPHIRE
54	RML1141	Sarah Chadza	LILONGWE	23/06/2017	22/06/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, GARNET, QUARTZ, RED GARNET, RUBY, SAPPHIRE, TOPAZ, TOURMALINE, ZIRCON
55	RML1142	Afshar Adil Gaffar	BLANTYRE 8	23/06/2017	22/06/2018	AGATE, AMETHYST, AQUAMARINE, RHODOLITE, RUBY, SAPPHIRE, TOPAZ, TOURMALINE, ZIRCON
56	RML1143	Jean Rose Manda	LILONGWE	23/06/2017	22/06/2018	AEIRINE, AGATE, AMETHYST, AQUAMARINE, CITRINE, EMERALD, FELDSPAR, GARNET, QUARTZ, RUBY, SAPPHIRE, TOPAZ
57	RML1144	Masauko Mickson Manyunya	LILONGWE	23/06/2017	22/06/2018	AEIRINE, AGATE, AMETHYST, AQUAMARINE, QUARTZ, RUBY, SAPPHIRE, TOURMALINE
58	RML1145	Michael Duncan F Mbwana	LILONGWE	23/06/2017	22/06/2018	AEIRINE, AGATE, AQUAMARINE, CITRINE, FELDSPAR, GARNET, QUARTZ, TOPAZ, TOURMALINE
59	RML1146	Ruth Kalagho	LILONGWE	23/06/2017	22/06/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, GARNET, QUARTZ, RUBY, SAPPHIRE, TOURMALINE
60	RML1147	Jimmy Banda	LILONGWE	23/06/2017	22/06/2018	AGATE, AMETHYST, AQUAMARINE, BERYL, GARNET, RHODOLITE, RUBY, SAPPHIRE, TOURMALINE, ZIRCON

N°	Lic N°	Company Name	District	Grant Date	Expiry Date	Commodity
61	RML1148	CDS Investments	LILONGWE 4	23/06/2017	22/06/2018	AEGIRINE, AGATE, CORUNDUM, AQUAMARINE, EMERALD, GARNET, IOLITE, QUARTZ, RUBY, SAPPHIRE, TOPAZ
62	RML1149	Grace Masiku	LILONGWE	23/06/2017	22/06/2018	AMETHYST, AQUAMARINE, EMERALD, GARNET, RHODOLITE, RUBY, SAPPHIRE, TOURMALINE
63	RML1150	Esther Annie Gaven	LILONGWE 3	23/06/2017	22/06/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, FELDSPAR, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, SUNSTONE
64	RML1151	Feston Makanjira	LILONGWE	23/06/2017	22/06/2018	AGATE, APATITE, AQUAMARINE, CITRINE, FELDSPAR, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOPAZ, TOURMALINE
65	RML1152	Gemstone General Dealers	BLANTYRE	23/06/2017	22/06/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOURMALINE
66	RML1153	James Lucius Banda (100%)	LILONGWE	23/06/2017	22/06/2018	CORUNDUM, BERYL, QUARTZ, RED GARNET
67	RML1154	Josephine Matewere	LILONGWE	23/06/2017	22/06/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, GARNET, IOLITE, RED GARNET, RHODOLITE, RUBY, SAPPHIRE,
68	RML1155	Chifundo Manyera	LUMBADZI	23/06/2017	22/06/2018	AGATE, AQUAMARINE, GARNET, IOLITE, RUBY, TOURMALINE
69	RML1156	Eldin Lyson Mlelemba	BLANTYRE	23/06/2017	22/06/2018	AGATE, ALEXANDRITE, AMETHYST, AQUAMARINE, CITRINE, GARNET, IOLITE, QUARTZ, RHODOLITE, RUBY, SAPPHIRE
70	RML1157	Eunice Ndaona Kufetula	LILONGWE	23/06/2017	22/06/2018	AMETHYST, AQUAMARINE, GARNET, RHODOLITE, RUBY, SAPPHIRE, TOURMALINE
71	RML1158	Emmanuel Twagirayezu	LILONGWE	23/06/2017	22/06/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, GARNET, IOLITE, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOPAZ
72	RML00658	Twaibu Jonanje (100%)	LILONGWE	03/01/2017	02/01/2018	AGATE, CORUNDUM, AQUAMARINE, GARNET, IOLITE, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOPAZ, TOURMALINE
73	RML00710	Siddique Aboobakar Mahomed (100%)	BLANTYRE	03/01/2017	02/01/2018	AGATE, AMETHYST, AQUAMARINE, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOPAZ, TOURMALINE, ZIRCON
74	RML00719	Charity Munthali (100%)	LILONGWE	13/01/2017	12/01/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, FELDSPAR, GARNET, RHODOLITE, RUBY, SAPPHIRE, TOPAZ, TOURMALINE
75	RML00793	Sign od Victory (100%)	LILONGWE	26/09/2016	25/09/2017	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, IOLITE, QUARTZ, RUBY, SAPPHIRE, TOURMALINE
76	RML00797	Mohammed Jamil Abdulsatar (100%)	BLANTYRE	26/09/2016	25/09/2017	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOURMALINE,
77	RML00845	Abdul Rashid Sameer (100%)	BLANTYRE 3	03/01/2017	02/01/2018	AGATE, CORUNDUM, ALEXANDRITE, AMETHYST, AQUAMARINE, CITRINE, GARNET, MOONSTONE, OPAL, QUARTZ, RUBY, SAPPHIRE
78	RML00878	Zhang Qingxiu (100%)	LILONGWE	26/09/2016	25/09/2017	AEGIRINE, AGATE, CORUNDUM, ALEXANDRITE, AMETHYST, AQUAMARINE, CITRINE, FLUORITE, GARNET, IOLITE, MOONSTONE
79	RML00894	Zuberi Omary Mhina (100%)	LILONGWE	03/01/2017	02/01/2018	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, FLUORITE, GARNET, QUARTZ, RHODOLITE, RUBY
80	RML00898	Hamisi Juma Msilu (100%)	SALIMA	03/01/2017	02/01/2018	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOPAZ

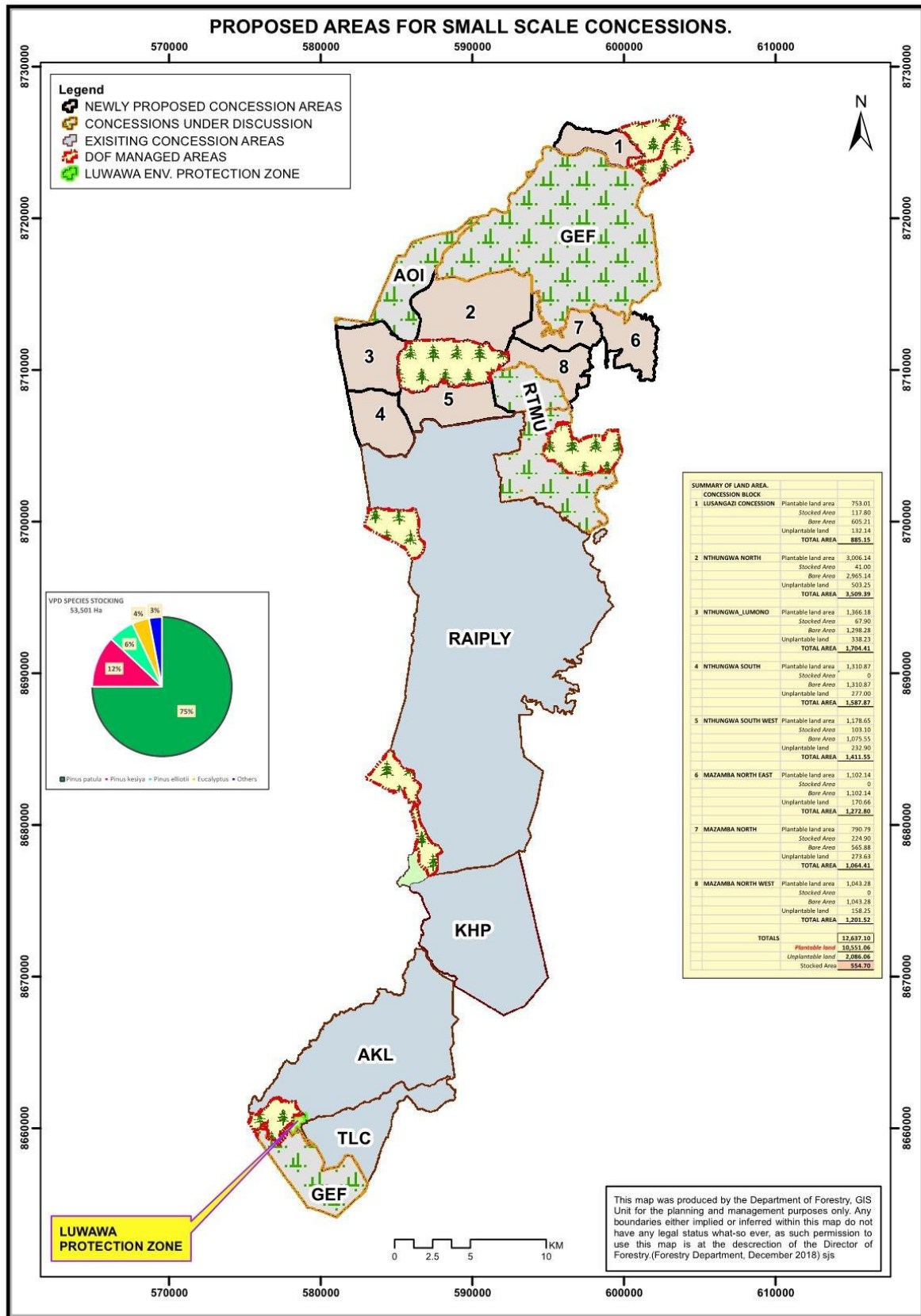
N°	Lic N°	Company Name	District	Grant Date	Expiry Date	Commodity
81	RML00906	Blackson Virginia Nduwa (100%)	KASUNGU	26/09/2016	25/09/2017	AGATE, CORUNDUM, AMAZONITE, AMETHYST, AQUAMARINE, CITRINE, FLUORITE, GARNET, IOLITE, QUARTZ, RHODOLITE,
82	RML00992	Aaron Mvula (100%)	SALIMA	26/09/2016	25/09/2017	AQUAMARINE, GARNET, QUARTZ, RUBY, SAPPHIRE, TOURMALINE
83	RML01039	Yamikani Jimusole (100%)	LILONGWE	26/09/2016	25/09/2017	AGATE, AMETHYST, AQUAMARINE, CARNELIAN, GARNET, JADE, MOONSTONE, PERIDOT, QUARTZ, RUBY, SAPPHIRE, SP
84	RML01040	Sanderson Paul Mphapo (100%)	MZUZU	26/09/2016	25/09/2017	AMETHYST, AQUAMARINE, GARNET, QUARTZ, RUBY, SAPPHIRE, TOURMALINE
85	RML01041	Thabo Everisto Chalira (100%)	LILONGWE	26/09/2016	25/09/2017	AEIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOPAZ
86	RML01042	Kenneth Bondo (100%)	BLANTYRE	26/09/2016	25/09/2017	AEIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOURMALINE
87	RML01043	Thuvan Patrick Meyer (100%)	BLANTYRE 3	26/09/2016	25/09/2017	AGATE, CORUNDUM, AQUAMARINE, BERYL, RUBY, SAPPHIRE, TOURMALINE
88	RML01044	Masowa Msiska (100%)	LILONGWE	26/09/2016	25/09/2017	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, SPESSARTITE,
89	RML01045	Ronald Chithyola Chanthunya (100%)	BALAKA	26/09/2016	25/09/2017	AGATE, CORUNDUM, ALEXANDRITE, AMETHYST, CITRINE, IOLITE, QUARTZ, RUBY, SAPPHIRE
90	RML01046	Enock D Mwikho (100%)	BLANTYRE	26/09/2016	25/09/2017	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOURMALINE
91	RML01047	Stanely A Kadam'manja (100%)	KASUNGU	26/09/2016	25/09/2017	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOURMALINE
92	RML01048	Freedom Villa Incorporation (100%)	LILONGWE 3	26/09/2016	25/09/2017	CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, MONAZITE, RUBY, SAPPHIRE, TOURMALINE, ZIRCON
93	RML01049	Joseph Noel Babu (100%)	BLANTYRE	26/09/2016	25/09/2017	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOPAZ, TOURMALINE
94	RML01051	Arthur Milanzi (100%)	BLANTYRE	26/09/2016	25/09/2017	AEIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, FELDSPAR, GARNET, QUARTZ, RHODOLITE, RUBY
95	RML01052	Tindoz D'Afrique Limited (100%)	ZOMBA	26/09/2016	25/09/2017	AEIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOPAZ
96	RML01054	Peter M Jere (100%)	LILONGWE 3	26/09/2016	25/09/2017	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, GARNET, IOLITE, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, SPESSARTITE
97	RML01055	J-3 Import and Export (100%)	LILONGWE	26/09/2016	25/09/2017	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOURMALINE
98	RML01056	Penstone Sunford Kilembe (100%)	LILONGWE	26/09/2016	25/09/2017	CORUNDUM, AMETHYST, AQUAMARINE, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOURMALINE
99	RML01057	Hamilton Chapota (100%)	LILONGWE	26/09/2016	25/09/2017	AGATE, AMETHYST, AQUAMARINE, QUARTZ, RUBY, SAPPHIRE, SPINEL, TOPAZ, TOURMALINE
100	RML01060	Kambuku Trading (100%)	LILONGWE	26/09/2016	25/09/2017	CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, MORGANITE, PERIDOT, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOPAZ,
101	RML01062	3A Investments Limited	LILONGWE	26/09/2016	25/09/2017	AGATE, CORUNDUM, AMETHYST,

N°	Lic N°	Company Name	District	Grant Date	Expiry Date	Commodity
		(100%)				AQUAMARINE, BERYL, CITRINE, FELDSPAR, GARNET, QUARTZ, SAPPHIRE, TOPAZ, TOURMALINE
102	RML01063	Agness Mtawali (100%)	LILONGWE	26/09/2016	25/09/2017	CORUNDUM, AMETHYST, AQUAMARINE, BERYL, CITRINE, EPIDOTE, FLUORITE, GARNET, MOONSTONE, MORGANITE, OPAL,
103	RML01064	Gemall Limited (100%)	MZIMBA	26/09/2016	25/09/2017	AGATE, AMETHYST, AQUAMARINE, QUARTZ, RUBY, SAPPHIRE, SPINEL, TOPAZ, TOURMALINE
104	RML01066	Sualeh Muhammed (100%)	MZUZU	26/09/2016	25/09/2017	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, SUNSTONE, TOPAZ, TOURMALINE
105	RML01068	Mattius Mkandawire (100%)	MZIMBA	26/09/2016	25/09/2017	AGATE, CORUNDUM, AMAZONITE, AMETHYST, AQUAMARINE, FELDSPAR, GARNET, IOLITE, QUARTZ, RHODOLITE, RUBY, SAPPHIRE
106	RML01069	Trera Saihou (100%)	LILONGWE	26/09/2016	25/09/2017	AGATE, CORUNDUM, AMAZONITE, AMETHYST, AQUAMARINE, FELDSPAR, GARNET, IOLITE, QUARTZ, RHODOLITE, RUBY, SAPPHIRE
107	RML01070	Seneca Investments (100%)	LILONGWE	26/09/2016	25/09/2017	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, FLUORITE, GARNET, IOLITE, QUARTZ, RHODOLITE, RUBY, SAPPHIRE
108	RML01071	Ignatius Kamwanje (100%)	ZOMBA	26/09/2016	25/09/2017	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, FLUORITE, GARNET, IOLITE, QUARTZ, RHODOLITE, RUBY, SAPPHIRE
109	RML01073	Chimwemwe Takula Namazambala (100%)	BLANTYRE 9	26/09/2016	25/09/2017	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, FLUORITE, GARNET, IOLITE, QUARTZ, RHODOLITE, RUBY, SAPPHIRE
110	RML01074	Mike Mac Phiri (100%)	MZUZU	26/09/2016	25/09/2017	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TO
111	RML01075	Bentry Chamatwa Mhango (100%)	MZIMBA	26/09/2016	25/09/2017	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, GARNET, MOONSTONE, QUARTZ, RHODOLITE, RUBY
112	RML01077	Louis Daniel Nhlema (100%)	LILONGWE	26/09/2016	25/09/2017	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, FLUORITE, GARNET, MOONSTONE, QUARTZ, RHODOLITE
113	RML01078	Justina Injesi (100%)	BALAKA	26/09/2016	25/09/2017	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, FLUORITE, GARNET, MOONSTONE, PERIDOT, QUARTZ,
114	RML01079	Brett Wayne Rhodes (100%)	LILONGWE 3	26/09/2016	25/09/2017	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, FLUORITE, GARNET, MOONSTONE, PERIDOT, QUARTZ,
115	RML01080	Dikirani Jiah (100%)	BLANTYRE	26/09/2016	25/09/2017	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, FLUORITE, GARNET, MOONSTONE, PERIDOT, QUARTZ,
116	RML01082	Chaka-Signs Solutions (100%)	LIMBE	26/09/2016	25/09/2017	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, FLUORITE, GARNET, IOLITE, PERIDOT, QUARTZ, RHODOLITE
117	RML01084	Prisma Marketing Company (100%)	MZUZU 2	26/09/2016	25/09/2017	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, FLUORITE, GARNET, IOLITE, QUARTZ, RHODOLITE,
118	RML01088	Wally Mamadi (100%)	LILONGWE	26/09/2016	25/09/2017	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, FLUORITE, GARNET, MOONSTONE, PERIDOT, QUARTZ,
119	RML01089	Bakary Jagne (100%)	LILONGWE	26/09/2016	25/09/2017	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE,

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						FLUORITE, GARNET, MOONSTONE, PERIDOT, QUARTZ,
120	RML01091	Judith Mwalwanda (100%)	LILONGWE	03/01/2017	02/01/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, GARNET, IOLITE, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOPAZ, TOURMALINE
121	RML01092	Wyson Malenga (100%)	BLANTYRE	03/01/2017	02/01/2018	AGATE, CORUNDUM, AQUAMARINE, CITRINE, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOPAZ, TOURMALINE, ZIR
122	RML01093	Lonely Mtinkheni Moyo (100%)	MZIMBA	03/01/2017	02/01/2018	AMETHYST, AQUAMARINE, GARNET, RHODOLITE, RUBY, SAPPHIRE, TOURMALINE
123	RML01094	Benson Tembo (100%)	BALAKA	03/01/2017	02/01/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, FLUORITE, GARNET, IOLITE, QUARTZ, RHODOLITE, RUBY, SAPPHIRE
124	RML01095	Venencia Kabwila (100%)	BALAKA	03/01/2017	02/01/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, FLUORITE, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOPAZ
125	RML01096	Davie Kavala (100%)	NKHOTAKOTA	03/01/2017	02/01/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, FELDSPAR, GARNET, IOLITE, QUARTZ, RUBY, SAPPHIRE, TOPAZ
126	RML01097	Saeed Juliet Chiudza (100%)	LILONGWE	03/01/2017	02/01/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, GARNET, QUARTZ, RUBY, SAPPHIRE, TOURMALINE
127	RML01099	Cubahiro Bukuru (100%)	LILONGWE	03/01/2017	02/01/2018	AEIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, FLUORITE, GARNET, IOLITE, QUARTZ, RHODOLITE,
128	RML01100	Mussa Ahamed Lambat (100%)	BLANTYRE	03/01/2017	02/01/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, GARNET, RHODOLITE, RUBY, SAPPHIRE, TOPAZ, TOURMALINE, ZIRCON
129	RML01101	Aims Mining (100%)	BLANTYRE	03/01/2017	02/01/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOPAZ, TOURMALINE
130	RML01102	Isaac Ngoma (100%)	LILONGWE 4	03/01/2017	02/01/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, GARNET, IOLITE, QUARTZ, RUBY, SAPPHIRE, TOURMALINE, ZIRCON
131	RML01103	Isaac Mapara (100%)	LILONGWE	03/01/2017	02/01/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, FELDSPAR, GARNET, IOLITE, QUARTZ, RHODOLITE, RUBY, SAPPHIRE
132	RML01104	Eric David Gondwe (100%)	LILONGWE	03/01/2017	02/01/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, GARNET, IOLITE, QUARTZ, RUBY, SAPPHIRE, TOPAZ, TOURMALINE
133	RML01106	Zasco Mining (100%)	LILONGWE	03/01/2017	02/01/2018	AGATE, CORUNDUM, AQUAMARINE, IOLITE, RUBY, TOURMALINE
134	RML01107	Times Unity Company (100%)	LILONGWE	03/01/2017	02/01/2018	CORUNDUM, AMETHYST, AQUAMARINE, QUARTZ, RHODOLITE, RUBY, TOURMALINE
135	RML00529	Jimmy Given Chiwambo (100%)	MZIMBA	26/09/2016	25/09/2017	AEIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, FLUORITE, GARNET, RHODOLITE, RUBY, SAPPHIRE,
136	RML00815	Landirani Banda (100%)	LILONGWE	26/09/2016	25/09/2019	AEIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, SUNSTONE, TOPAZ, TOURMALINE
137	RML00166	Robin Mines Limited (100%)	NTCHEU	03/01/2017	02/01/2018	CORUNDUM, AMETHYST, AQUAMARINE, GARNET, RHODOLITE, RUBY, SAPPHIRE, TOPAZ, WOODSTONE
138	RML00608	Charles Thomas Gondwe (100%)	LILONGWE	26/09/2016	25/09/2018	CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, GARNET, IOLITE, RUBY, SAPPHIRE, TOPAZ, TOURMALINE, ZIRCON

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139	RML00649	Diane Ibrahima (100%)	LILONGWE	26/09/2016	25/09/2018	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, FLUORITE, GARNET, RHODOLITE, RUBY, SAPPHIRE,
140	RML00700	Amadou Niangadoo (100%)	LILONGWE	03/01/2017	02/01/2018	AQUAMARINE, GARNET, RHODOLITE, RUBY, SAPPHIRE, SPINEL, TOURMALINE
141	RML00720	ROYAL JAMES AND JEWELRY (100%)	LILONGWE	26/09/2016	07/08/2019	AEGIRINE, AGATE, CORUNDUM, AMAZONITE, AMETHYST, APATITE, AQUAMARINE, BERYL, C, CITRINE, FELDSPAR, GALENA
142	RML00849	Ali Snakie Muhammed (100%)	LILONGWE	03/01/2017	02/01/2018	AGATE, AQUAMARINE, CITRINE, EMERALD, EPIDOTE, GARNET, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, SODALITE
143	RML01058	Maqsood Ismail Mitha (100%)	LILONGWE	26/09/2016	25/09/2017	AEGIRINE, CORUNDUM, AMETHYST, AQUAMARINE, GARNET, QUARTZ, RHODOLITE, RUBY, TOURMALINE
144	RML01061	Elliajah Motto Inc. (100%)	MZIMBA	26/09/2016	25/09/2018	AGATE, CORUNDUM, AMETHYST, AQUAMARINE, QUARTZ, RUBY, SAPPHIRE, TOURMALINE, ZIRCON
145	RML01083	Emmanuel Binney Lole (100%)	BLANTYRE	26/09/2016	25/09/2017	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, FLUORITE, GARNET, IOLITE, PERIDOT, QUARTZ, RHODOLITE
146	RML01086	Fatty Sainey (100%)	LILONGWE	26/09/2016	25/09/2017	AEGIRINE, AGATE, CORUNDUM, AMETHYST, AQUAMARINE, CITRINE, FLUORITE, GARNET, MOONSTONE, PERIDOT, QUARTZ,
147	RML01098	Zachaeus George Meke (100%)	LILONGWE	03/01/2017	02/01/2018	AGATE, AQUAMARINE, QUARTZ, RHODOLITE, RUBY, SAPPHIRE, TOPAZ, TOURMALINE, ZIRCON
148	RML1159	Kamphinda Nyasulu	LILONGWE	23/06/2017	22/06/2018	AGATE, ALEXANDRITE, AMETHYST, AQUAMARINE, GARNET, QUARTZ, RUBY, SAPPHIRE, TOPAZ, TOURMALINE, ZIRCON

Annex 13:Forestry sector: Proposed areas for small scale concessions



Annex 14: Exports data reported

Companies	Solid Minerals Types	Quantity (Tons)	FOB Value (MWK)	Country of destination	Source
Mchenga Coal Mines Ltd	Duff Coal	7,303.65	154,588,826	Tanzania and Rwanda	(*)
Optichem 2000 (Malawi) Ltd	Phosphate Rocks	30.01	357,000	Australie / Mozambique	(**)
Zalewa Agriculture Lime Co	Limestone	1,110.00	27,425,062	Mozambique	(*)
Nyala Mines Ltd	Corundum	0.01	3,500,000	Thailand	(*)
Raiply Malawi Ltd	Timbers & Timber products	91,201.00	702,798,104	RSA - Zambia	(*)
Total			888,668,991		

Source: EITI Reporting
 (*) From the companies
 (**) From DoM

Annex 15: Persons contacted or involved

Independent Administrator	
Tim Woodward	Partner - BDO LLP
Ben Toorabally	Mission Director - BDO LLP
Rached Maalej	Manager - BDO LLP
Fidelys Rafenomanana	Supervisor - BDO LLP
Tahiry Andrianotahinarisoa	Senior - BDO LLP
John Nkhoma Chiwandama	Mining Expert - BDO LLP
Hervé Mitoo	Assistant - BDO LLP

MWEITI Secretariat	
George Harawa	Head of MWEITI Secretariat
Keith Matanda	Public relations and communication
Leonard Mushani	Coordinator MWEITI Secretariat
Abdul Rahman Chiwaloo	Coordinator MWEITI Secretariat

MWEITI Multi-Stakeholder Group	
Kenneth Matupa	Head of the MWEITI Multi-Stakeholder Group

Ministry of Natural Resources, Energy and Mining	
Jalf William Salima	Director
Teddie Kamoto	Deputy Director of Forestry
Dickson Moyo	Accountant
Cassius Chiwambo	Head of Oil and Gas Section
Raxon Mchizi	Senior Account Assistant
Tikondane Phiri	Senior Mining Engineer

Ministry of Transport and Public Works	
Geoffrey F. Magwede	Director

National Audit Office	
George Chikwana	Chief Auditor

Chamber of Energy and Mining	
Dean Lungu	President
Dina Longwe	Member

Ministry of Finance, Economic Planning & Development

Kenneth C. Matupa

Director of Revenue

Malawi Revenue Authority

Davie Khonje

Tax Officer

Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)

Dr Rolf Drescher

Team Leader

Vitima Mkandawire

GIZ Team