## Appendix 11: Data Availability Table

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Data: (financial flow, document, other type of information)  *Required by EITI Standard (Number of requirement) and additional information* | Does the company have access? (at company or project level) | Which state body (or bodies) holds the information | The degree of aggregation of the information held by the State body | The degree of access to information held by the state body | | | In order for the information to be accessible for the EITI report, what solution is required? – legislative act or other measure |
| 1. Up-to-date information is published/ where (reference) | 1. The information is not published but is provided on request/application | 1. The information is not published and is not provided, due to legislative barriers |  |
| Description of the legal framework - 2.1(a) | N/A | MoJ | N/A | www.arlis.am |  |  | None. Description of legal framework can be a page on the Armenian EITI website. |
| Documentation of current reforms - 2.1(b) | N/A | MEINR, MNP, MoJ | N/A | [www.e-draft.am](http://www.e-draft.am) once a draft legislative act is ready for public review |  |  | None. Description of current reforms can be a page on the Armenian EITI website. |
| LICENCE ALLOCATIONS |  |  |  |  |  |  |  |
| Description of the process for transferring or awarding the license - 2.2(a)(i) |  | MEINR | N/A | www.arlis.am |  |  | None |
| Technical and financial criteria used - 2.2(a)(ii) |  | MEINR | N/A | www.arlis.am |  |  | None. NB [www.arlis.am](http://www.arlis.am) gives access to the technical and financial criteri prescribed by law. To know the criteria actually used by MEINR, a request would be necessary. |
| Recipient(s) of the license – 2.2(a)(iii) |  | MEINR | N/A | [**https://www.e-gov.am/lists/**](https://www.e-gov.am/lists/)  [**http://www.minenergy.am/page/422**](http://www.minenergy.am/page/422)  [**www.geo-fund.am/en/issued-permits/**](http://www.geo-fund.am/en/issued-permits/) |  |  | None |
| Non-trivial deviations from the applicable legal and regulatory framework – 2.2(a)(iv) |  | MEINR | N/A |  | Can be requested from MEINR |  |  |
| REGISTER OF LICENCES | |  |  |  |  |  |  |
| Licence holders – 2.3(b)(i) | Yes | MEINR | See below | [**https://www.e-gov.am/lists/**](https://www.e-gov.am/lists/)  [**http://www.minenergy.am/page/422**](http://www.minenergy.am/page/422)  [**www.geo-fund.am/en/issued-permits/**](http://www.geo-fund.am/en/issued-permits/) |  |  | Certain discrepancies between the three sources need to be resolved (e.g. compared to the other two websites, geo-fund.am lists more exploitation licenses but less exploration licenses, and there is no date of validity indicated for its data.) |
| Coordinates of licence area – 2.3(b)(ii) | Yes, in respect of their own license | MEINR | Data is missing from the websites |  | Can be requested from MEINR |  | Websites need to add column to the lists to include this data. |
| Date of application – 2.3(b)(iii) | Yes, in respect of their own license | MEINR | Data is missing from the websites |  | Can be requested from MEINR |  | Websites need to add column to the lists to include this data. |
| Date of award - 2.3(b)(iii) |  |  |  | [**https://www.e-gov.am/lists/**](https://www.e-gov.am/lists/)  [**http://www.minenergy.am/page/422**](http://www.minenergy.am/page/422)  [**www.geo-fund.am/en/issued-permits/**](http://www.geo-fund.am/en/issued-permits/) |  |  |  |
| Duration of licence - 2.3(b)(iii) | Yes | MEINR | Data is not specifically listed, but the start and end date of each license is indicated, so the duration can be deduced. | [**https://www.e-gov.am/lists/**](https://www.e-gov.am/lists/)  [**http://www.minenergy.am/page/422**](http://www.minenergy.am/page/422)  [**www.geo-fund.am/en/issued-permits/**](http://www.geo-fund.am/en/issued-permits/) |  |  | Websites could add a column to the lists to specifically indicate duration of each license. |
| Commodity being produced - 2.3(b)(iv) | Yes, in respect of their own license | MEINR | Data is missing from the websites, though in some cases the commodity can be deduced from the name of the company or mine |  | Can be requested from MEINR |  | Websites need to add column to the lists to include this data. |
| CONTRACTS |  |  |  |  |  |  |  |
| Publicly disclose contracts and licences (encouraged) – 2.4(a) | Only in respect of their own license | MEINR | N/A |  | Stakeholders report that in some cases access to contracts has been granted. | Stakeholders report that in some cases access to contracts has been refused. | Not a mandatory EITI requirement. Need only to have a policy on disclosure. |
| Government’s policy on disclosure of contracts and licenses – 2.4(b) | N/A | Government | EITI notes that the term “contract” includes annexes, amendments etc (2.4(c)(ii)&(iii) |  | See above | See above | Policy on disclosure required – e.g. a Government protocol resolution |
| BENEFICIAL OWNERSHIP | |  |  |  |  |  |  |
| Publicly available register of the beneficial owners (recommended) – 2.5(a) | No | Limited information held by MoJ (state registry), Central Bank (depositary), MEINR (license applicants submit some info on owners) | As noted, info is limited, may not go beyond name of parent company | [www.e-register.am](http://www.e-register.am),  Central Depositary |  |  | Not a mandatory EITI requirement |
| Government’s policy and multi-stakeholder group’s discussion on disclosure of beneficial ownership – 2.5(b)(i) | N/A | Government, MSG | N/A |  |  |  | Policy required – e.g. MSG minutes and a Government protocol resolution |
| Roadmap (Jan 2018) - 2.5(b)(ii) | N/A | EBRD, MSG | N/A |  |  |  | A separate requirement that MSG publish a roadmap. EBRD currently supporting preparation. |
| Information on beneficial ownership (Jan 2020) – 2.5(c) | No current access | Government – agency to be determined | Will be necessary to take note of requirements in 2.5(c)-(f) |  |  |  | Not currently mandatory |
| Information about the identity of the beneficial owner should include the name of the beneficial owner, the nationality, and the country of residence, as well as identifying any politically exposed persons – 2.5(d) | No current access | Government – agency to be determined | See above |  |  |  | Not currently mandatory |
| STATE PARTICIPATION – 2.6 | |  |  |  |  |  |  |
| N/A |  |  |  |  |  |  |  |
| EXPLORATION |  |  |  |  |  |  |  |
| Overview of the extractive industries, including any significant exploration activities – 3.1 | N/A | MEINR, MSG | Lack of clear definition of “significant” exploration activity | [**https://www.e-gov.am/lists/**](https://www.e-gov.am/lists/)  [**http://www.minenergy.am/page/422**](http://www.minenergy.am/page/422)  [**www.geo-fund.am/en/issued-permits/**](http://www.geo-fund.am/en/issued-permits/) have lists of exploration licenses |  |  | None. Overview of the extractive industries can be a page on the Armenian EITI website. |
| PRODUCTION |  |  |  |  |  |  |  |
| Production data for the fiscal year covered by the EITI Report, including total production volumes and the value of production by commodity, and, when relevant, by state/region – 3.2 | N/A | NSS | Data per marz is available | www.armstat.am |  |  |  |
| EXPORTS |  |  |  |  |  |  |  |
| Export data for the fiscal year covered by the EITI Report, including total export volumes and the value of exports by commodity, and, when relevant, by state/region of origin – 3.3 | N/A | NSS | Data per marz is not available | www.armstat.am |  |  |  |
| COMPREHENSIVE DISCLOSURE OF TAXES AND REVENUES | | |  |  |  |  |  |
| *Companies – disclosure of payments made* | | |  |  |  |  |  |
| Profit taxes – 4.1(b)(iii) | Yes | N/A |  |  |  | The data is in companies’ accounts but is only publicly available if the accounts are published | Amendments to the Mining Code to oblige license-holders to disclose disaggregated details of taxes and other payments |
| Royalties – 4.1(b)(iv) | Yes | N/A |  |  |  |
| Dividends – 4.1(b)(v) | Yes – if applicable | N/A | Minor payments may not be listed separately in companies’ published accounts |  |  |
| Bonuses – 4.1(b)(vi) | Yes – if applicable | N/A |  |  |
| License fees, rental fees, entry fees and other considerations for licences and/or concessions – 4.1(b)(vii) | Yes |  |  |  |
| Any other significant payments and material benefit to government – 4.1(b)(viii) | Yes – if applicable | N/A | Ditto |  |  | Ditto |
| *Government – disclosure of payments received* | | |  |  |  |  |  |
| Profit taxes – 4.1(b)(iii) |  | SRC | SRC has fully disaggregated details per company | [www.taxservice.am](http://www.taxservice.am) and [www.harkatu.am](http://www.harkatu.am) list the 1000 top tax payers. Limitations: a) metal mining companies not falling in the top 1000 payers are not listed; b) revenue streams are only partially disaggregated |  |  | Amendments to tax legislation to oblige the State Revenue Committee to disclose disaggregated details of revenue streams received from each of the identified reporting companies |
| Royalties – 4.1(b)(iv) |  | SRC |  |  |
| Dividends – 4.1(b)(v) |  | SRC |  |  |
| Bonuses – 4.1(b)(vi) |  | SRC |  |  |
| License fees, rental fees, entry fees and other considerations for licences and/or concessions – 4.1(b)(vii) |  | SRC |  |  |
| Any other significant payments and material benefit to government – 4.1(b)(viii) |  | MNP – reclamation fund |  |  | Payments to reclamation fund are not accessible on any website; MNP has disclosed details for the scoping study. | | Amendments to the Mining Code to oblige MNP to disclose disaggregated details of payments received from companies to the Reclamation Fund |
| Aggregate information about the amount of total revenues received from each of the benefit streams agreed in the scope of the EITI Report, including revenues that fall below agreed materiality thresholds – 4.1(d) | N/A | SRC | SRC has aggregate totals per revenue stream but would need to be supplied with list of reporting companies |  | Websites do not give aggregate figures per revenue stream for the sector, but it is believed SRC would supply aggregate figures on request. |  | Amendments to tax legislation to oblige the State Revenue Committee to disclose aggregate figures per revenue stream for the sector. |
| SALE OF THE STATE’S SHARE – 4.2 | | |  |  |  |  |  |
| N/A |  |  |  |  |  |  |  |
| INFRASTRUCTURE PROVISIONS AND BARTER ARRANGEMENTS – 4.3 | | |  |  |  |  |  |
| N/A |  |  |  |  |  |  |  |
| TRANSPORTATION REVENUES | |  |  |  |  |  |  |
| Government to disclose revenues from the transportation of oil, gas and minerals – 4.4 | N/A | SRC | Assumed that SRC has fully disaggregated details per company, but we have not yet been able to identify the legislative bais for a separate revenue stream |  | Websites do not give any figures per revenue stream for the sector, but it is believed that SRC would supply aggregate figures on request. |  | Amendments to tax legislation to oblige the State Revenue Committee to disclose details for this revenue stream. |
| (If relevant, further requirements a-d) |  |  |  |  |  |  |  |
| TRANSACTIONS RELATED TO SOEs – 4.5 | |  |  |  |  |  |  |
| N/A |  |  |  |  |  |  |  |
| SUB-NATIONAL PAYMENTS | |  |  |  |  |  |  |
| *Companies – disclosure of payments made* | |  |  |  |  |  |  |
| Material payments from companies to subnational government entities – 4.6 | Only in respect of their own obligations to pay local taxes | Local self-government (LSG) bodies | Companies’ published accounts may not separately list these payments if the sums are small |  | The data is in companies’ accounts but is only publicly available if the accounts are published. | | Amendments to the Mining Code to oblige license-holders to disclose disaggregated details of taxes and other payments made to LSG bodies |
| *Government – disclosure of payments received* | |  |  |  |  |  |  |
| Material payments from companies to subnational government entities – 4.6 | N/A | Local self-government (LSG) bodies | Each LSG body will be able to identify the payments due from reporting companies, but published information only gives aggregate figures. | [www.mtad.am](http://www.mtad.am) only gives aggregate information (per community, per revenue stream, but not per taxpayer) |  |  | Clarify a list of LSG bodies. Amendments to legislation (preliminarily identified as the Law on Local Self-Government and/or tax legislation) to oblige relevant local communities to disclose disaggregated details of land tax, property tax and other revenue streams received from the identified reporting companies.  MTAD to collate data and provide to Independent Administrator, as LSG bodies may not have capacity to report online. |
| LEVEL OF DISAGGREGATION | |  |  |  |  |  |  |
| *Companies – disclosure of payments made* | |  |  |  |  |  |  |
| Reporting at project level is required – 4.7 | Yes, in respect of their own projects. | N/A | Companies’ internal accounts segregate projects, but this may not be reflected in the audited accounts. |  | The data is in companies’ accounts but is only publicly available if the accounts are published. | | Amendments to the Mining Code to oblige license-holders to disclose disaggregated revenue streams per project |
| *Government – disclosure of payments received* | |  |  |  |  |  |  |
| Reporting at project level is required – 4.7 | N/A | SRC | SRC only has revenue streams per legal entity, not per project. | [www.taxservice.am](http://www.taxservice.am) and [www.harkatu.am](http://www.harkatu.am) list the 1000 top tax payers – but do not list multiple projects separately |  |  | Amendments to tax legislation to oblige the State Revenue Committee to disclose revenue streams per project – but this is dependent on SRC receiving the information from companies. |
| DATA TIMELINESS – 4.8 | |  |  |  |  |  |  |
| Implementing countries are required to produce their first EITI Report within 18 months of being admitted as an EITI candidate – 4.8(a) Implementing countries must disclose data no older than the second to last complete accounting period – 4.8(b) |  |  |  |  |  |  | Disclosure by reporting entities of 2016 data should be in time to submit for first report (due in Spetember 2018). Ideally, such data should be provided to Independent Administrator no later than May 2018. If 2017 data is also to be disclosed, consideration has to be given to timelines for disclosure of company accounts, particularly if accrual method is to be used. |
| DATA QUALITY AND ASSURANCE | |  |  |  |  |  |  |
| Company payments should be subject to credible, independent audit, applying international auditing standards | Only two of the larger reporting entities currently publish their independent audits. | [www.azdarar.am](http://www.azdarar.am) lists published accounts of open joint stock companies |  | [www.azdarar.am](http://www.azdarar.am) lists published accounts of open joint stock companies |  |  | Draft legislation, the intent of which is to widen the requirement for mandatory independent audits, has been prepared, however it is not yet clear when it will be adopted. |
| Government revenues should be subject to credible, independent audit, applying international auditing standards | N/A | SRC, Control Chamber | N/A |  |  |  | Under draft legislation, which is due to come into force in 2019, it is expected that the mandate of the Control Chamber will be extended to include the auditing of government revenues. |
| DISTRIBUTION OF EXTRACTIVE INDUSTRY REVENUES | | |  |  |  |  |  |
| Extractive industry revenues recorded in the national budget – 5.1(a) | N/A | MinFin |  | National budget legislation |  |  |  |
| Where revenues are not recorded in the national budget, the allocation of these revenues must be explained, with links provided to relevant financial reports as applicable, e.g., sovereign wealth and development funds, subnational governments, state-owned enterprises, and other extra-budgetary entities. – 5.1(a) | N/A | MNP – reclamation fund  Local taxes and rents – local government bodies, MTAD  Extrabudgetary accounts – account owners (governmental and local governmental bodies) | MNP has details of payments per company  Local government bodies have details of payment per company, MTAD only has aggregate figures per local govt body.  Extrabudgetary account owners have details of revenue amounts |  | MNP will supply details of reclamation fund revenues upon request | Local government bodies may refuse to supply details of revenue received from individual mining companies  Extrabudgetary account owners may refuse to supply details of revenue amounts | Legislation to require disclosure of local government revenues from individual mining companies, including to extrabudgetary accounts |
| SUB-NATIONAL TRANSFERS | |  |  |  |  |  |  |
| *Government– disclosure of payments made* | |  |  |  |  |  |  |
| Disclosure of material sub-national transfers – 5.2(a) |  | MNP (detailed reporting per community), MinFin, MTAD (aggregate reporting on transfers) |  | MNP does not provide information on its website, but provides information if requested in writing.  [www.mtad.am](http://www.mtad.am) only gives aggregate information |  |  | Clarify list of communities entitled to apply for subsidies under the 2001 Law on the targeted use of environmental fees paid by companies. Amend legislation (LSG Law) to require MNP/MinFin to disclose on its website payments made in a disaggregated way. |
| *LSG bodies– disclosure of payments received* | |  |  |  |  |  |  |
| Disclosure of material sub-national transfers – 5.2(a) | N/A | LSG bodies |  | See above | LSG bodies hold information on subsidies for environmental projects received from the central budget pursuant to the 2001 Law, but not clear if this would be disclosed upon request. | | Clarify list of communities entitled to apply for subsidies under the 2001 Law on the targeted use of environmental fees paid by companies. Amend legislation (LSG Law) to require communities to disclose payments received. |
| REVENUE MANAGEMENT AND EXPENDITURES | | |  |  |  |  |  |
| A description of any extractive revenues earmarked for specific programmes or geographic regions. (Encouraged) – 5.3(a) | N/A | MNP, MinFin (subsidies for environmental projects received from the central budget pursuant to the 2001 Law on the targeted use of environmental fees paid by companies) |  |  |  | No current disclosure, but MNP would provide details on request | MNP could be requested to provide summary information (number and aggregate value of projects, assessment of accountability and efficiency) |
| SOCIAL EXPENDITURES BY EXTRACTIVE COMPANIES | | |  |  |  |  |  |
| *Companies – disclosure of payments made* | |  |  |  |  |  |  |
| Disclosure of material social expenditures by companies mandated by law or the contract – 6.1(a) | Yes, in respect of their own expenditures | MEINR does not monitor contractual obligations |  | Some reporting companies provide information on their websites, but full details are lacking, and not clear if the social expenditures described arise from the contracts or are voluntary. |  |  | Amendments to the Mining Code to oblige companies to disclose details of actual social expenditures which were mandated by contract or law |
| *Recipient entities– disclosure of payments received* | |  |  |  |  |  |  |
| Disclosure of material social expenditures by companies mandated by law or the contract – 6.1(a) | N/A | N/A |  |  | Not known whether communities would provide details of payments/benefits received upon request | | Amendments to the Law on Local Self-Government to oblige local communities to disclose details of payments/benefits received |
| QUASI-FISCAL EXPENDITURES (SOEs) – 6.2 | |  |  |  |  |  |  |
| N/A |  |  |  |  |  |  |  |
| THE CONTRIBUTION OF THE EXTRACTIVE SECTOR TO THE ECONOMY | | |  |  |  |  |  |
| The size of the extractive industries in absolute terms and as a percentage of Gross Domestic Product – 6.3(a) | N/A | NSS |  | www.arnstat.am |  |  | None. Description of contribution of the extractive sector can be a page on the Armenian EITI website. |
| Total government revenues generated by the extractive industries (including taxes, royalties, bonuses, fees, and other payments) in absolute terms and as a percentage of total government revenues - 6.3(b) | N/A | SRC | SRC may not be able to isolate revenues from metal mines in cases where mining companies also have other revenues. SRC would need to liaise with MEINR in order to identify companies with metal mining licences. |  | Aggregate information can be provided, if the applicant clearly specifies the scope of the enquiry. |  |  |
| Exports from the extractive industries in absolute terms and as a percentage of total exports – 6.3(c) | N/A | NSS | National statistics give a total for mineral exports, broken down into various categories, including copper ore and concentrate. | www.arnstat.am |  |  | None. Description of contribution of the extractive sector to exports can be a page on the Armenian EITI website. |
| Employment in the extractive industries in absolute terms and as a percentage of the total employment – 6.3(d) | N/A | NSS, SRC | National statistics give the percentage of total employment, but do not give absolute figures. SRC gives absolute figures for individual companies in the top 1000 taxpayers, but it is not clear how often these figures are updated. | www.arnstat.am |  |  | None. Description of the level of employment in the extractive sector can be a page on the Armenian EITI website. |
| Key regions/areas where production is concentrated – 6.3(e) | N/A | NSS |  | www.arnstat.am |  |  | None. Description of the key regions of the extractive sector can be a page on the Armenian EITI website. |
|  |  |  |  |  |  |  |  |